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September 12, 2018

Dr. Ron Clinton, President
Northeast Texas Community College
2886 FM 1735 Chapel Hill Rd.
Mount Pleasant, Texas 75455

Dear Dr. Clinton,

I am attaching the final report on *A Compliance Desk Review of Texas Educational Opportunity Grant at Northeast Texas Community College*, Report No. THECB-CM-FA-DR-18-033. There were no findings resulting from this engagement.

Northeast Texas Community College complied with relevant Coordinating Board (THECB) rules and regulations for the Texas Educational Opportunity Grant (TEOG) and with the Texas Administrative Code (TAC) §22.253 through 22.263.

Summary

Our desk review included tests of relevant financial data reported and certified by NTCC for award year 2016-2017. We believe the evidence obtained provides a reasonable basis for the findings and recommendations, if any, based on the desk review objectives.

Our work included procedures to verify:

- Students met all eligibility criteria, including SAP requirements;
- Students demonstrated financial need;
- Students fulfilled residency requirements;
- Applicable students registered with the selective service system; and
- Reported award amounts reconciled with Northeast Texas Community College's student data system and payment records.

The cooperation of your staff during this review is greatly appreciated. If you have any questions or comments on the conduct of this engagement, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl". The signature is written in a cursive style with a large initial 'M'.

Mark A. Poehl, CPA, CIA, CISA, CFE
Director, Internal Audit and Compliance

PERFORMED BY:

Ms. Carol Conner, Compliance Specialist

CC:

THECB

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