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August 20, 2019

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(512) 427-6101
Fax (512) 427-6127

Web site:
<http://www.theccb.state.tx.us>

Dr. Mark Escamilla, President and CEO
Del Mar College
101 Baldwin Blvd
Corpus Christi, Texas 78404

Dear Dr. Escamilla:

Del Mar College implemented the recommendations in our prior report *A Compliance Audit of Formula Funding at Del Mar College*, issued May 14, 2018.

Management has implemented the audit recommendations by:

- Capturing and retaining student information system audit logs or change history for the critical data used for formula funding;
- Improving internal controls to ensure that the amounts reported on the CBM004 report are correct and supported by appropriate documentation; and
- Developing procedures to ensure that the date of birth reported on the CBM00A report are correct and appropriately documented.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and recommendations based on our audit objectives. We believe the evidence obtained provides a reasonable basis for the findings, if any, based on the audit objectives.

If you have any questions or comments, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl".

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

PERFORMED BY:

Ms. Jamyen Robinson-Hall, Compliance Specialist

CC:

THECB

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