



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

Stuart W. Stedman
CHAIR

Fred Farias III, O.D.
VICE CHAIR

Ricky A. Raven
SECRETARY OF THE BOARD

Lauren C. McKenzie
STUDENT REPRESENTATIVE

S. Javaid Anwar
Cody C. Campbell
Emma W. Schwartz
R. Sam Torn
Donna N. Williams
Welcome Wilson, Jr.

Harrison Keller, Ph.D.
COMMISSIONER
OF HIGHER EDUCATION

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

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

December 11, 2019

Dr. Juan E. Mejia, President
Tyler Junior College
1327 South Baxter Avenue
Tyler, TX 75701

RE: A Follow Up of Formula Funding at Tyler Junior College

Dear Dr. Mejia:

Tyler Junior College implemented the recommendations in our prior report, *A Compliance Monitoring Audit of Formula Funding at Tyler Junior College (THECB-CM-FF-16-005)*, which was issued in December 2016.

Management implemented the recommendations by:

- Complying with statutory and rule limitations regarding immediate employability and paid tuition for continuing education contact hours reported for formula funding;
- Improving internal controls to ensure that the amounts reported on the Class Report (CBM004) are correct and supported by appropriate documentation; and
- Enhancing controls over access to educational records, in particular establishing and implementing policies and procedures and user access permission controls to comply with 34 CFR §99.31 (FERPA) and aligning with the best practices of TAC §§202.70-202.76 to better protect registration information and other student data from unauthorized use.

The cooperation of your staff during this review is greatly appreciated. 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. Elizabeth M. Steele, Compliance Specialist

CC:

THECB

Board Members

Commissioner's Office

Dr. Harrison Keller, Commissioner of Higher Education

Mr. Rey Rodriguez, Transition Chief of Staff

Ms. Linda Battles, Deputy Commissioner for Agency Operations and
Communications/COO

Dr. David Gardner, Deputy Commissioner for Academic Planning and Policy

Mr. William Franz, General Counsel

Strategic Planning and Funding

Dr. Julie Eklund, Assistant Commissioner

Tyler Junior College

Ms. Kimberly Lessner, Vice President of Marketing and Enrollment Services/CCO

Ms. Britt Sabota, Registrar

Dr. Deana Sheppard, Provost & Vice President for Academic and Student Affairs

Mr. Mike Coker, President, Board of Trustees

Texas Association of Community Colleges

Mr. Jacob Fraire, President

State Auditor's Office

Internal Audit Coordinator

Sunset Advisory Commission

Ms. Jennifer Jones, Director

Office of the Governor-Budget and Policy Division

Mr. John Colyandro, Policy Director

Legislative Budget Board

Mr. Christopher Mattsson, Assistant Director