



# 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  
Emma W. Schwartz  
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>

November 20, 2019

Dr. Shirley A. Reed, President  
South Texas College  
P.O. Box 9701  
McAllen, Texas 78502

Dear Dr. Reed:

South Texas College implemented the recommendations in the prior report *An Audit of Formula Funding at South Texas College*, issued July 7, 2016.

Management has implemented the recommendations by:

- Adjusting policies and procedures in accordance with Texas Education Code's statutory change (§130.303) effective September 1, 2017; and
- Complying with relevant statutes and Coordinating Board (THECB) rules for enrollment data used for formula funding, in the area of continuing education contact hour reporting.

We appreciate the cooperation of your staff during this engagement. If you have any questions or comments, please let me know.

Sincerely,

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

**PERFORMED BY:**

Ms. Jamyen Robinson-Hall, 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 Communications

Mr. William Franz, General Counsel

**Strategic Planning and Funding**

Dr. Julie Eklund, Assistant Commissioner, Strategic Planning and Funding

**South Texas College**

Mr. Paul R. Rodriguez, Chairman, Board of Trustees

Ms. Olivia D. De La Rosa, Director of Professional and Workforce Education

Mr. Khalil Abdullah, Internal Auditor

**Texas Association of Community Colleges**

Mr. Jacob Fraire, President and Chief Executive Officer

**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