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February 23, 2022

Dr. Millicent Valek, President  
Brazosport College  
500 College Drive  
Lake Jackson, TX 77566

Dear Dr. Valek,

Brazosport College has complied with the relevant Coordinating Board rules and regulations regarding enrollment data used for formula funding and with Texas Administrative Code (TAC) Title 19, Part 1, Chapter 13, Subchapter F in the areas of student contact hour eligibility, tuition payment, and enrollment.

## Summary

Our review included tests of relevant enrollment data reported and certified by Brazosport College for accuracy and completeness in accordance with TAC, Title 19, Part 1, Chapter 13, Subchapter F, Sections 13.100-13.109.

Our desk review focused on the following enrollment data and time periods:

- Contact Hours and Tuition Payments for CBM001 (Student Report) during summer I and II 2020, fall 2020, and spring 2021;
- Enrollment for CBM004 (Class Report) during summer I and II 2020, fall 2020, and spring 2021; and
- Enrollment for CBM00C (Continuing Education Class Report) during summer I and II 2020, fall 2020, and spring 2021.

Our work included procedures to verify:

- Reported contact hours were eligible for formula funding;
- Student tuition payments were received in accordance with requirements;
- Reported enrollment was eligible for formula funding; and
- Evidence of academic credentials were maintained to support required instructor qualifications.

This Compliance Monitoring report will be presented to the Texas Higher Education Coordinating Board (THECB) Committee on Agency Operations, a standing committee of the THECB Board, in April 2022.

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". The signature is written in a cursive style with a large, stylized "M" and "P".

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

**PERFORMED BY:**

Ms. Shebah Washington, Compliance Specialist

CC:

**THECB**

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