

March 17, 2022

Dr. Barbara Beebe, President
Western Texas College
6200 College Avenue
Snyder, Texas 79549

Dear Dr. Beebe,

Western Texas College complied with relevant Coordinating Board rules and regulations for enrollment data used for formula funding and with Texas Administrative Code (TAC) Title 19, Part 1, Chapter 13, Subchapter F, Sections 13.100-13.109 in the areas of contact hour eligibility, tuition payments, and enrollments.

Summary

Our review included tests of relevant enrollment data reported and certified by Western Texas 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:

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

Our work included procedures to verify:

- Student tuition payment was received in accordance with requirements;
- Reported contact hours were eligible for formula funding;
- Reported enrollment was eligible for formula funding; and
- Evidence of academic credentials were maintained to support 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 on the conduct of this review, please let me know.

Sincerely,



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

PERFORMED BY:

Ms. Jamyen Robinson-Hall, Senior Compliance Specialist
Mr. Jitendra Singh, Compliance Specialist

cc:

THECB
Board Members

Commissioner's Office

Dr. Harrison Keller, Commissioner of Higher Education
Mr. Rey Rodriguez, Deputy Commissioner
Ms. Lizette Montiel, Deputy Chief of Staff
Ms. Lori Fey, Deputy Commissioner, Data Analytics and Innovation
Dr. Ray Martinez, Deputy Commissioner, Academic and Workforce Education
Mr. Ken Martin, Chief Operating Officer / Chief Financial Officer
Ms. Nichole Bunker-Henderson, General Counsel

Data Analytics and Innovation

Ms. Emily Cormier, Assistant Commissioner, Funding and Resource Planning

Western Texas College

Mr. Eddie Peterson, President, Board of Trustees
Ms. Stephanie Ducheneaux, Dean of Instructional Affairs
Mr. Ralph Ramon, Vice President and Dean of Student Services
Ms. Donna Morris, Director of Admissions and Registrar

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

Ms. Sarah Hicks, Budget and Policy Director

Legislative Budget Board

Mr. Christopher Mattsson, Assistant Director