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December 4, 2020

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Ms. Betty A. McCrohan, President
Wharton County Junior College
911 Boling Highway
Wharton, Texas 77488

Dear Ms. McCrohan,

Wharton County Junior 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, in the areas of contact hour eligibility, tuition payments, and enrollments.

Summary

Our review included tests of relevant enrollment data reported and certified by Wharton County Junior College for accuracy and completeness in accordance with TAC, Chapter 13. 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 2019, fall semester 2019, and spring semester 2020;
- Contact Hours and Enrollment for CBM004 (Class Report) during summer semester 2019, fall semester 2019, and spring semester 2020; and
- Contact Hours and Enrollment for CBM00C (Continuing Education Class Report) during summer semester 2019, fall semester 2019, and spring semester 2020.

Our work included procedures to verify:

- Student tuition payment was received in accordance with requirements;
- Reported contact hours were eligible for formula funding; and
- Reported enrollment was eligible for formula funding.

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, Compliance Specialist

cc:

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