



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

Levi D. McClenney
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.highered.texas.gov>

August 24, 2020

Dr. Brenda S. Kays, Ed.D., President
Kilgore College
1100 Broadway
Kilgore, Texas 75662

Dear Dr. Kays,

Kilgore 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 hours eligibility, tuition payments, and enrollments.

Summary

Our review included tests of relevant enrollment data reported and certified by Kilgore 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 Payment for CBM001 (Student Report) during summer 2018, fall 2018, and spring 2019;
- Contact Hours and Enrollment for CBM004 (Class Report) during summer 2018, fall 2018, and spring 2019; and
- Contact Hours and Enrollment for CBM00C (Continuing Education Class Report) during summer 2018, fall 2018, and spring 2019.

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.

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, on October 21, 2020.

The cooperation of your staff during this review is greatly appreciated. If you have any questions or comments, please let me know.

Sincerely,

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

PERFORMED BY:

Ms. Carol Conner, CFE, Compliance Specialist

CC:

THECB

Board Members

Commissioner's Office

Dr. Harrison Keller, Commissioner of Higher Education

Mr. Rey Rodriguez, Deputy Commissioner and Chief of Staff

Ms. Lori Fey, Deputy Commissioner, Data Analytics and Innovation

Mr. William Franz, General Counsel

Ms. Nichole Bunker-Henderson, General Counsel

Strategic Planning and Funding

Ms. Emily Cormier, Assistant Commissioner

Dr. Julie Eklund, Assistant Commissioner

Kilgore College

Mr. Joe Carrington, President, Board of Trustees

Dr. Mike Jenkins, Executive Vice President and Chief Student Affairs Officer

Dr. Mike Turpin, Vice President of Instruction,

Dr. Staci Martin, Vice President of Institutional Planning, SACS-COC Accreditation
and THECB Liaison

Ms. Dawn Jones, Interim Chief Financial Officer

Mr. Chris Gore, Dean of Enrollment Management and Student Success

Mr. Dennis Cliborn, Director of Admissions and Registrar

Mr. John Colville, Director of Information Technology

Mr. Tony Johnson, Director of Human Resources

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

Ms. Sarah Hicks, Budget and Policy Director

Legislative Budget Board

Mr. Christopher Mattsson, Assistant Director