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November 30, 2017

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Dr. William Serrata, President  
El Paso Community College  
9050 Viscount Blvd.  
El Paso, TX 79925

RE: Desk Review of Formula Funding at El Paso Community College

Dear Dr. Serrata:

El Paso Community College (EPCC) complied with relevant Coordinating Board rules and regulations for enrollment data used for formula funding and with Texas Administrative Code (TAC) Section 13, in the areas of contact hours eligibility, tuition payments, and enrollments.

## Summary

Our review included tests of relevant enrollment data reported and certified by EPCC for accuracy and completeness in accordance with TAC Section 13. Our desk review focused on the following enrollment data and time periods:

- Contact Hours and Enrollment for CBM004 (Class Report) during summer 2017 and spring 2017; and
- Contact Hours and Enrollment for CBM00C (Continuing Education Class Report) during summer 2017 and spring 2017.

Our work included procedures to verify:

- 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  
Director, Internal Audit and Compliance

**PERFORMED BY:**

Mr. David Mahoney, Compliance Specialist

cc:

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