



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

Robert W. Jenkins
CHAIR

Stuart W. Stedman
VICE CHAIR

John T. Steen, Jr.
SECRETARY OF THE BOARD

Andrias R. "Annie" Jones
STUDENT REPRESENTATIVE

Arcilia C. Acosta
S. Javaid Anwar
Fred Farias III, O.D.
Ricky A. Raven
Janelle Shepard

Raymund A. Paredes
COMMISSIONER
OF HIGHER EDUCATION

512/ 427-6101
Fax 512/ 427-6127

Web site:
<http://www.thecb.state.tx.us>

November 30, 2017

Dr. Brent Wallace, President
North Central Texas College
1525 W. California St.
Gainesville, Texas 76240

Dear Dr. Wallace:

North Central Texas College implemented the recommendation in our prior report *A Compliance Monitoring Audit of Formula Funding at North Central Texas College*, issued March 6, 2017.

Management has implemented the audit recommendation by:

- Capturing and retaining student information system audit logs that reflect change history for the critical data used for formula funding.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and recommendations based on our audit objectives. We believe the evidence obtained provides a reasonable basis for the findings, if any, based on the audit objectives.

If you have any questions or comments, please let me know.

Sincerely,

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

PERFORMED BY:

Mr. David Mahoney, Compliance Specialist (Lead Auditor)

cc:

THECB

Board Members

Commissioner's Office

Dr. Raymund Paredes, Commissioner of Higher Education

Dr. David Gardner, Deputy Commissioner for Academic Planning and Policy

Ms. Linda Battles, Deputy Commissioner for Agency Operations and Communications

Mr. William Franz, General Counsel

Dr. Julie Eklund, Assistant Commissioner, Strategic Planning and Funding

North Central Texas College

Ms. Melinda Carroll, Senior Director of Enrollment Management/Registrar

Ms. Karla Metzler, Board Chair

Texas Association of Community Colleges

Mr. Jacob Fraire, President and Chief Executive Officer

STATUTORY DISTRIBUTION REQUIREMENT

State Auditor's Office

Internal Audit Coordinator

Sunset Advisory Commission

Mr. Ken Levine