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November 2, 2017

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Dr. Jeremy P. McMillen, President
Grayson College
6101 Grayson Drive (Hwy 691)
Denison, Texas 75020

Dear Dr. McMillen,

Grayson College implemented the recommendation in our prior report *A Compliance Desk Review of Formula Funding at Grayson College*, issued March 9, 2016.

Management has implemented the audit recommendation by:

- Enhancing security controls over student information to provide reasonable assurance that the user access permission controls are improved to comply with the Family Educational Rights and Privacy Act (FERPA) and aligning with best practices of the Texas Administrative Code, Title 1, Chapter 202, Rules 202.70-202.76, to better protect registration information and other student data from unauthorized use.

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,

A handwritten signature in black ink that reads "Mark A. Poehl".

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

PERFORMED BY:

Ms. Carol Conner, Compliance Specialist

cc:

THECB

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