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July 13, 2018

Dr. Dana G. Hoyt, President
Sam Houston State University
1806 Avenue J
Huntsville, Texas 77340

RE: Desk Review of Formula Funding at Sam Houston State University

Dear Dr. Hoyt,

Sam Houston State University 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 student semester credit hour eligibility, tuition payment, and enrollment.

Summary

Our review included tests of relevant enrollment data reported and certified by Sam Houston State University for accuracy and completeness in accordance with TAC, Section 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 2016, fall 2016, and spring 2017; and
- Enrollment for CBM004 (Class Report) during summer 2016, fall 2016, and spring 2016.

Our work included procedures to verify:

- Reported semester credit hours were eligible for formula funding;
- Student tuition payment was received in accordance with requirements; 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,

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:

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