



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

Robert W. Jenkins  
CHAIR

Stuart W. Stedman  
VICE CHAIR

David D. Teuscher, M.D.  
SECRETARY OF THE BOARD

Haley DeLaGarza  
STUDENT REPRESENTATIVE

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

Raymund A. Paredes  
COMMISSIONER  
OF HIGHER EDUCATION

512/ 427-6101  
Fax 512/ 427-6127

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

May 18, 2017

Dr. William N. Ellis, President  
Howard Payne University  
1000 Fisk Street  
Brownwood, TX 76801

Dear Dr. Ellis:

I am attaching the final report on *A Compliance Desk Review of Tuition Equalization Grant at Howard Payne University*, Report No. THECB CM-FA-17-013. There were no findings resulting from this engagement.

Howard Payne University complied with relevant Coordinating Board (THECB) rules and regulations for the Tuition Equalization Grant (TEG) and with the Texas Administrative Code (TAC) §22.21 through 22.32.

## Summary

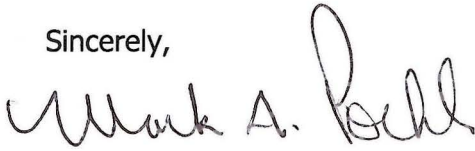
Our desk review included tests of relevant financial aid data reported and certified by Howard Payne University (HPU) for award year 2015-2016. We believe the evidence obtained provides a reasonable basis for the findings and recommendations, if any, based on the desk review objectives.

Our work included procedures to verify:

- Students demonstrated financial need;
- TEG award amounts met criteria;
- TEG recipients and non-recipients aligned with HPU's methodology;
- TEG award amounts adhered to HPU's policies;
- TEG degree plan/major requirements were met; and
- TEG funds were reconciled.

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". The signature is written in a cursive style with a large, looped initial "M".

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

**PERFORMED BY:**

Ms. Carol Conner, Compliance Specialist

CC:

**THECB**

**Board Members**

**Commissioner's Office**

Dr. Raymund A. 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

Mr. Ken Martin, Assistant Commissioner for Financial Services and Chief Financial Officer

**Student Financial Aid Programs**

Dr. Charles Puls, Deputy Assistant Commissioner

**Howard Payne University**

Mr. Carter Sharpe, Chairman, Board of Trustees

Mr. Mike Rodgers, Vice President for Finance and Administration, CFO

Ms. Jodi Goode, Assistant Vice President for Information Technology Services

Ms. Glenda Huff, Director of Student Aid

**Independent Colleges and Universities in Texas**

Mr. Ray Martinez, III, President

**STATUTORY DISTRIBUTION REQUIREMENT**

**State Auditor's Office**

Internal Audit Coordinator

**Sunset Advisory Commission**

Mr. Ken Levine, Director