



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 R. 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 1, 2017

Dr. Richard M. Sanchez, District President
Navarro College
3200 West 7th Avenue
Corsicana, Texas 75110

Dear Dr. Sanchez:

Navarro College implemented the recommendation in our prior report *A Desk Review of Formula Funding at Navarro College* issued May 13th, 2015.

Management has implemented the audit recommendation by:

- Ensuring that contact hours reported for classes on the CBM004 are correct and appropriately documented

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:

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

Navarro College

Ms. Tammy Adams, Director of Admissions/Registrar

Mr. Lloyd D. Huffman, Chairman, Board of Trustees

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