



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

March 9, 2018

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Dr. Cesar Maldonado, Chancellor  
Houston Community College System  
555 Community College Dr.  
Houston, Texas 77013

Dear Dr. Maldonado:

Houston Community College System implemented the recommendations in our prior report *A Compliance Monitoring Audit of the Texas Educational Opportunity Grant (TEOG) at Houston Community College System*, Report No. THECB-CM-FA-17-010, issued July 5, 2017.

Management has implemented the audit recommendations made in our prior report by:

- Developing procedures to ensure compliance with Texas Administrative Code (TAC) 22.256 (c) (3) relating to obtaining required documentation when a student has been convicted of a felony or offense; and returning \$168,560 in TEOG awards for 107 students to the Texas Higher Education Coordinating Board (THECB).

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:**

Ms. Jamyen Robinson-Hall, Compliance Specialist

cc:

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