



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

October 17, 2017

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Dr. J. Blair Blackburn, President  
East Texas Baptist University  
One Tiger Drive  
Marshall, Texas 75670

Dear Dr. Blackburn:

East Texas Baptist University implemented the recommendations in our prior report *A Compliance Desk Review of Tuition Equalization Grant at East Texas Baptist University*, issued July 8, 2016.

Management has implemented the audit recommendations by:

- Developing procedures to ensure compliance with TAC 22.24 (a)(5) by specifically identifying those majors that are ineligible for a TEG award; and
- Removing TEG funds awarded to students in a degree plan that leads to ordination or licensure to preach, and returning any funds to the Texas Higher Education Coordinating Board (THECB) that could not be awarded in accordance with program requirements.

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 (Lead Auditor)

CC:

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