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November 30, 2017

Dr. Robert K. Riza, President
Clarendon College
1122 College Drive
P.O. Box 968
Clarendon, Texas 79226

Dear Dr. Riza:

Clarendon College implemented the recommendations in our prior report *A Follow Up Audit of TEXAS Grant at Clarendon College*, issued March 13, 2017.

Management has implemented the audit recommendations by:

- Ensuring that the assignment of user access matches job responsibilities and complies with 34 CFR 99.31 (FERPA) requirements; and
- Establishing a formal periodic review of user access to the CAMS student information system.

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 cursive script 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:

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