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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

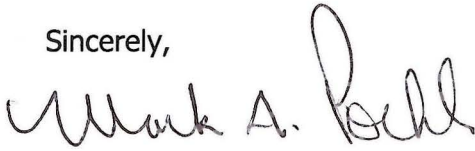
Our desk review included tests of relevant financial aid data reported and certified by Howard Payne University (HPU) for award year 2015-2016. We believe the evidence obtained provides a reasonable basis for the findings and recommendations, if any, based on the desk review objectives.

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, prominent initial "M".

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

PERFORMED BY:

Ms. Carol Conner, Compliance Specialist

CC:

THECB

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