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March 7, 2017

Dr. Phil Schubert, President  
Abilene Christian University  
1600 Campus Court  
Abilene, TX 79699

Dear Dr. Schubert:

Abilene Christian University (ACU) implemented the recommendation in our prior report *Desk Review of College Access Loan at Abilene Christian University* issued September 18<sup>th</sup>, 2015.

Management has implemented the audit recommendation by:

- Improving the verification and documentation of Texas residency for College Access Loans.

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:**

Mr. David Mahoney, Compliance Specialist (Lead Auditor)

cc:

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