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March 8, 2017

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

Dear Dr. Maldonado:

Houston Community College System (HCCS) implemented the recommendation from our prior report *A Compliance Monitoring Audit of Formula Funding at Houston Community College* issued August 27, 2014. There were no findings resulting from our follow up engagement.

Management has implemented the audit recommendation by:

- Ensuring that contact hours reported for music classes on the CBM004 are correct and appropriately documented

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 and recommendations, 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)  
Ms. Jamyen Robinson-Hall, Compliance Specialist

cc:

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