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May 1, 2020

Dr. Warren Nichols, President
College of the Mainland
1200 N. Amburn Rd.
Texas City, Texas 77591

RE: A Compliance Monitoring Desk Review of Formula Funding at College of the Mainland

Dear Dr. Nichols,

College of the Mainland complied with relevant Coordinating Board rules and regulations for enrollment data used for formula funding and with Texas Administrative Code (TAC) Title 19, Part 1, Chapter 13, in the areas of contact hour eligibility, tuition payments, and enrollments.

Summary

Our review included tests of relevant enrollment data reported and certified by College of the Mainland for accuracy and completeness in accordance with TAC, Chapter 13. Our desk review focused on the following enrollment data and time periods:

- Semester Credit Hours and Tuition Payments for CBM001 (Student Report) during summer semester 2018, fall semester 2018, and spring semester 2019;
- Contact Hours and Enrollment for CBM004 (Class Report) during summer semester 2018, fall semester 2018, and spring semester 2019; and
- Contact Hours and Enrollment for CBM00C (Continuing Education Class Report) during summer semester 2018, fall semester 2018, and spring semester 2019.

Our work included procedures to verify:

- Student tuition payment was received in accordance with requirements;
- Reported contact hours were eligible for formula funding; and
- Reported enrollment was eligible for formula funding.

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,

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

PERFORMED BY:

Ms. Jamyen Robinson-Hall, Compliance Specialist

CC:

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