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May 1, 2020

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Dr. Russell Lowery-Hart, President  
Amarillo College  
2211 South Washington Street  
Amarillo, TX 79109

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

Dear Dr. Lowery-Hart:

Amarillo College 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 hours eligibility, tuition payments, and enrollments.

## Summary

Our review included tests of relevant enrollment data reported and certified by Amarillo College 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 Payment for CBM001 (Student Report) during summer 2018, fall 2018, and spring 2019;
- Contact Hours and Enrollment for CBM004 (Class Report) during summer 2018, fall 2018, and spring 2019; and
- Contact Hours and Enrollment for CBM00C (Continuing Education Class Report) during summer 2018, fall 2018, and spring 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.

This Compliance Monitoring report will be presented to the Texas Higher Education Coordinating Board (THECB) Committee on Agency Operations, a standing committee of the THECB Board, in July 2020.

The cooperation of your staff during this review is greatly appreciated. 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:**

Ms. Elizabeth M Steele, Compliance Specialist

Cc:

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