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August 24, 2020

Dr. Brenda S. Kays, Ed.D., President
Kilgore College
1100 Broadway
Kilgore, Texas 75662

Dear Dr. Kays,

Kilgore 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, Subchapter F, Sections §13.100-13.109 in the areas of contact hours eligibility, tuition payments, and enrollments.

Summary

Our review included tests of relevant enrollment data reported and certified by Kilgore College for accuracy and completeness in accordance with TAC, Title 19, Part 1, Chapter 13, Subchapter F, Sections §13.100-13.109.

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, on October 21, 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
Assistant Commissioner, Internal Audit and Compliance

PERFORMED BY:

Ms. Carol Conner, CFE, Compliance Specialist

CC:

THECB

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