



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

April 18, 2018

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Giles Brown
Vice President for Business Services
Grayson College
6101 Grayson Drive
Denison, TX 75020

RE: AY 2017 A-133 Management Letter
Perkins Grants – CFDA 84.048

Dear Giles Brown:

The Texas Higher Education Coordinating Board (THECB), as a federal pass-through entity, must provide due diligence to ensure its subrecipients meet the requirements of the Single Audit Act Amendments of 1996, as prescribed in the *U.S. Code of Federal Regulations Part 200* Uniform Guidance (2 CFR Part 200 Subpart F – Audit Requirements, formerly OMB Circular A-133 Compliance Supplement and Government Auditing Standards).

The purpose of this letter is to issue our management decision regarding the review of your organization's Appropriation Year 2017 Uniform Guidance 2 CFR Part 200 Subpart F Single Audit Report.

Uniform Guidance 2 CFR 200 Subpart F Audit Findings:
NONE.

We did not identify any issues with the Single Audit Report submitted.

If you have any questions or comments, please contact Elizabeth Steele via email at Elizabeth.Steele@THECB.state.tx.us or call 512-427-6418.

Thank you for your assistance,

A handwritten signature in black ink that reads "Mark Poehl".

Mark Poehl, CPA, CIA, CISA, CFE
Director, Internal Audit & Compliance

cc: Daniel Hyatt, Director of Fiscal Services