



May 9, 2017

Mr. Christopher W. Oliver  
Board of Trustees Audit Committee, Chairman  
Houston Community College  
3100 Main Street  
Houston, TX 77002

RE: Quarterly Control & Compliance Attestation, Quarter ending February 28, 2017

Dear Chairman Oliver:

We are providing this letter in connection with the College's preparation for the Quarterly Audit Committee Meeting. We understand that you rely on the administration for your governance responsibilities.

In our administrative capacities and in reliance upon representations made to us by senior management, we confirm, to the best of our knowledge and belief, the following:

1. We have no knowledge of any regulatory violations, occurrences of misstatement, fraud or suspected fraud affecting the College during the preceding calendar quarter that has not been reported to the Internal Audit Director or the Audit Committee;
2. We have no knowledge of any contingent claims that have not been reported to the Chief Financial Officer or General Counsel;
3. All required reports for the College were filed in accordance with statutory, regulatory, and contractual deadlines;
4. We have maintained adequate internal controls over financial reporting, effective and efficient operations and regulatory compliance for the College during the quarter ending February 28, 2017, in accordance with applicable Board policy;
5. All material transactions, if any, were communicated to the Chief Financial Officer for recording and disclosure in the financial statements and/or Board reports;
6. Violations or possible violations of laws, policies, or regulations, if any, whose effects should be considered for disclosure due to their level of impact have been communicated to the College's General Counsel, the Internal Audit Director, or the Audit Committee;
7. The College has complied with all aspects of contractual agreements that



- would have a material effect on the financial statements in the event of noncompliance; and
8. Other than those previously disclosed, no material events have occurred subsequent to February 28, 2017 that should be disclosed due to their impact on the financial statements, effectiveness of existing systems of control, or regulatory compliance.

Please note that details of any material issues or disclosures, if not previously communicated, are attached as **Exhibit A** to this document.

Sincerely,



Cesar Maldonado, Ph.D., P.E.  
Chancellor



Teri Zamora  
Sr. Vice Chancellor,  
Finance & Administration

**Quarterly Control & Compliance Attestation**  
**Quarter ending February 28, 2017**

No material issues or disclosures were reported.