

Compliance Report – PFIA - AUP

Houston Community College System

December 14, 2017

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE WITH THE PUBLIC FUNDS INVESTMENT ACT**

Board of Trustees
Houston Community College System

We have examined the Houston Community College System's (the "System's") compliance with applicable provisions of the Public Funds Investment Act pursuant to Texas Government Code Title 10 Subtitle F Chapter 2256 Subchapter A Authorized Investment for Governmental Entities for the year ended August 31, 2017.

Management is responsible for the System's compliance with those requirements. Our responsibility is to express an opinion on the System's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the System's compliance with the specified requirements.

In our opinion, the System complied, in all material respects, with the applicable requirements for the year ended August 31, 2017.

This report is intended solely for the information and use of the Board of Trustees and System management and is not intended to be and should not be used by anyone other than these specified parties.

Houston, Texas
December 14, 2017