

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

To the Board of Regents  
Lee College District  
Baytown, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, Lee College District's (the "District") adherence to the requirements of the Texas Public Funds Investment Act (Chapter 2256, Texas Government Code). During the year ended August 31, 2021, the District was in compliance, in all material respects, with the requirements of the Texas Public Funds Investment Act.

This report is intended solely for the use of the management and Board of Regents of the District and the Texas State Auditor's Office and is not intended to be, and should not be, used by anyone other than these specified parties.

*Whitley Penn LLP*

Houston, Texas  
December 8, 2021