

13.6

Federal and State Responsibilities

The institution (a) is in compliance with its program responsibilities under Title IV of the most recent Higher Education Act as amended and (b) audits financial aid programs as required by federal and state regulations. In reviewing the institution's compliance with these program responsibilities under Title IV, SACSCOC relies on documentation forwarded to it by the U.S. Department of Education.

Judgment

☒ Compliant ☐ Non-Compliant ☐ Not Applicable

Narrative

Report from the Off-Site Committee

The institution has provided insufficient evidence in support of its case for compliance with this standard. Compliance with federal financial aid rules, laws, and guidelines is central to the reason accreditation exists. As such, any problems in this area must be taken very seriously. The institution appears to have made errors in processing federal financial aid for the last four consecutive years for which the U.S. Department of Education has issued a final determination letter, and those errors have brought the requirement to repay millions of dollars to the federal government.

Although it does appear that the institution has placed a high priority on getting these issues fixed and has taken many positive actions, there is insufficient evidence that the problems actually have been fixed. The last program review cited appears to be for the 2015-2016 fiscal year. The institution should provide program review documents, final determination letters, or any other proof from the Department of Education or an independent outside authority that these problems did not recur in fiscal years 2016-2017, 2017-2018, and, indeed, that they do not continue to exist today.

At the top of page three of four in the institution's statement for this standard, the institution states, "The results of this extensive study stressed that the institution must establish it a high priority the institution's Title IV operations be in compliance." The institution should provide copies of the extensive study and the findings mentioned in this statement, if available.

Focus Report Response

Albany State University (ASU) appreciates the Off-Site acknowledgement that the institution has placed a high priority on getting issues fixed and has taken many positive actions in spite of the pre-consolidation federal financial aid issues. Albany State University acknowledges there was insufficient evidence to demonstrate that the issues have been fixed. Consequently, the additional evidence to demonstrate the issues have been fixed are demonstrated below. Albany State University has corrected all findings related to Title IV issues. To ensure the institution was in compliance an external auditor, State of Georgia Department of Audits and Accounts, ASU's External Auditors, audited and confirmed issues were addressed and resolved as described below.

Each year the Georgia State Department of Audits and Accounts has to report the status of federal findings until the findings are resolved. Evidence that the institution continues to place high priorities on resolving issues are illustrated in the reduced number of audit findings.

In fiscal year 2017, the Georgia Department of Audits and Accounts released a Full Disclosure Management report disclosed all previously reported findings as resolved [06] and identified only one Federal Award finding for excessive cash balances [01]. The findings were addressed with corrective actions.

The University will establish procedures to ensure that Federal Direct Loan and Pell grant funds are disbursed within three business days of the receipt of such funds.

The fiscal year 2017 audit finding was tested as part of the most recent audit of student financial aid as communicated in the 2019 FDMR transmittal letter [02].

The Georgia Department of Audits and Accounts 2019 full disclosure management report disclosed no current year (2019) federal award findings [03] and disclosed the prior year (2017) finding status as "previously reported corrective action

implemented" (resolved) [04]. The University is awaiting the final determination letter for fiscal year 2017 which has not been issued by the Department of Education as of this report.

The extensive financial aid study results [05] from the University System of Georgia provided recommendations for the institution to have a successful consolidation. The institution successfully consolidated and made the recommended changes. This is evidenced by the fact that no material or significant items were noted in the 2019 federal awards audit.

Albany State University is in compliance with its program responsibilities under Title IV of the most recent Higher Education Act as amended and audits financial aid programs as required by federal and state regulations.

Sources

 01_FR_FY2017 Current Year Audit Findings

 02_FR_FY2019_FDMR Letter of Transmittal

 03_FR_FY 2019 Current Year Audit Findings

 04_FR_FY2019 Prior Year Findings

 05_FR_USGReport

 06_FR_FY2017 Prior Year Findings

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The following pages contain Supporting Documentation

ALBANY STATE UNIVERSITY
SCHEDULE OF FINDINGS, QUESTIONED COSTS AND OTHER ITEMS
YEAR ENDED JUNE 30, 2017

COMMUNICATION OF INTERNAL CONTROL DEFICIENCIES

The auditor is required to communicate to management and those charged with governance control deficiencies identified during the course of the financial statement audit that, in the auditor's judgment, constitute significant deficiencies or material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Internal control deficiencies identified during the course of this engagement that were considered to be significant deficiencies and/or material weaknesses are presented below:

FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

No matters were reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FA-2017-001 Excessive Cash Balances

Compliance Requirement:	Cash Management
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U. S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Federal Award Number:	P268K170079 (Fiscal Year: 2017), P268K160079 (Fiscal Year: 2016), P063P160079 (Fiscal Year: 2017), P063P150079 (Fiscal Year: 2016)
Questioned Cost:	None Identified

Description:

The Institution maintained excessive cash balances related to the Direct Loan and Pell programs.

Criteria:

Provisions included in 34 CFR 668.163 and 668.166 provide requirements for maintaining and accounting for funds and excess cash, respectively.

Condition:

Upon review of cash drawdowns and disbursements related to the Federal Direct Loan and Pell programs at the Institution's East Campus, excessive cash balances were noted for up to 26 days for the Direct Loan program and 66 days for the Pell grant program in the fiscal year. Provisions included in 34 CFR 668.166(a) state: "The Secretary considers excess cash to be any amount of Title IV, HEA program funds, other than Federal Perkins Loan Program funds, that an institution does not disburse to students or parents by the end of the third business day following the date the institution received those funds from the Secretary".

ALBANY STATE UNIVERSITY
SCHEDULE OF FINDINGS, QUESTIONED COSTS AND OTHER ITEMS
YEAR ENDED JUNE 30, 2017

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Cause:

In discussing these deficiencies with management, they stated this occurred due to internal procedural errors that led to the untimely return of funds to the grantor agencies.

Effect or Potential Effect:

The Institution was not in compliance with Federal regulations concerning the disbursement of Federal Direct Loan and Pell funds and excess cash.

Recommendation:

The Institution should establish procedures to ensure that Federal Direct Loan and Pell funds are disbursed within three business days of the receipt of such funds. The Institution should only request Federal Direct Loan and Pell funds when the amounts are immediately needed to disburse funds to students or parents. Additionally, the Institution should develop and implement a monitoring process to ensure that controls are properly implemented. The Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with this Finding. The University will establish procedures to ensure that Federal Direct Loan and Pell grant funds are disbursed within three business days of the receipt of such funds

OTHER ITEMS (NOTED FOR MANAGEMENT'S CONSIDERATION)

Inadequate Controls over Purchasing Card

Observation:

A review of purchasing card transactions revealed purchasing card users that did not follow the guidelines for purchasing card transactions as prescribed in the Institution's Procurement Card (P-Card) Manual. The following was noted during testing:

1. Sales tax was paid on one purchase.
2. Pre-approval was not obtained for a technology purchase.
3. One employee exceeded the single transaction limit.
4. Two transactions for food and lodging of employees were not allowable per purchasing card guidelines.
5. One transaction did not have adequate documentation to support the amount paid.

Recommendation:

Management should review procedures in place and implement changes necessary to ensure that all purchasing card transactions adhere to the policies and procedures as outlined in the Institution's Procurement Card (P-Card) Manual.

Views of Responsible Officials and Corrective Action Plans:

ASU will continue to train card holders, monitor activity and take corrective action as needed.

Contact Person: Shawn McGee, Vice President for Fiscal Affairs

Telephone: 229-430-4609

E-mail: shawn.mcgee@asurams.edu



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Greg S. Griffin
STATE AUDITOR
(404) 656-2174

September 12, 2019

The Honorable Brian P. Kemp, Governor of Georgia
Members of the General Assembly of the State of Georgia
Members of the State Board of Regents of the
University System of Georgia
and
Mrs. Marion Ross Fedrick, President
Albany State University

Ladies and Gentlemen:

This Management Report contains information pertinent to the Albany State University's compliance with the requirements of the Southern Association of Colleges and Schools Commission on Colleges (COC) Standard 13.2 (Financial resources) as of and for the year ended June 30, 2019. Additionally, we audited Albany State University's Federal Student Aid programs for the year ended June 30, 2019 to meet the requirements of COC Standard 13.6. Included in this report is a section on findings and other items for any matters that came to our attention during our engagement, including results of our audit of the Federal Student Aid programs. The other information contained in this report is the representation of management. Accordingly, we do not express an opinion or any form of assurance on it.

Additionally, we have performed certain procedures at Albany State University to support our audit of the basic financial statements of the State of Georgia presented in the *State of Georgia Comprehensive Annual Financial Report* and the issuance of a *State of Georgia Single Audit Report* pursuant to the Single Audit Act Amendments, as of and for the year ended June 30, 2019.

This report is intended solely for the information and use of the management of Albany State University, members of the Board of Regents of the University System of Georgia and the Southern Association of Colleges and Schools - Commission on Colleges and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink that reads "Greg S. Griffin".

Greg S. Griffin
State Auditor

ALBANY STATE UNIVERSITY
SCHEDULE OF FINDINGS, QUESTIONED COSTS AND OTHER ITEMS
YEAR ENDED JUNE 30, 2019

COMMUNICATION OF INTERNAL CONTROL DEFICIENCIES

The auditor is required to communicate to management and those charged with governance control deficiencies identified during the course of the financial statement audit that, in the auditor's judgment, constitute significant deficiencies or material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Internal control deficiencies identified during the course of this engagement that were considered to be significant deficiencies and/or material weaknesses are presented below:

FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

No matters were reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

OTHER ITEMS (NOTED FOR MANAGEMENT'S CONSIDERATION)

Inadequate Controls over Purchasing Card

Observation:

A review of sixty-two purchasing card transactions revealed purchasing card users that did not follow the guidelines for purchasing card transactions as prescribed in the University's Procurement Card (P-Card) Manual. The following were noted during testing:

1. Two transactions included sales tax and the University did not seek reimbursement from the employee.
2. Two transactions did not have any receipt documentation and the University did not seek reimbursement from the employee.
3. Two transactions included charges in error.

Recommendation:

The University should implement procedures to ensure that Purchasing Card procedures are being followed by employees.

Management's Response:

ASU will continue to train card holders, monitor activity and take corrective action as needed.

Contact Person: Shawn McGee, Vice President for Fiscal Affairs

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E-mail: shawn.mcgee@asurams.edu

ALBANY STATE UNIVERSITY
ENTITY'S RESPONSE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

PRIOR YEAR FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

No matters were reported.

PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FA 2017-001

Excessive Cash Balances

Compliance Requirement:	Cash Management
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Cost:	None Identified

Finding Status:	Previously Reported Corrective Action Implemented
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**BOARD OF REGENTS OF
THE UNIVERSITY SYSTEM OF GEORGIA**

CLAIRE M. ARNOLD, ASSOC. VICE CHANCELLOR,
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August 1, 2016

RE: Financial Aid

President Dunning & President Carvajal:

The purpose of this letter is to provide you with the results of the last several months of review of the financial aid departments at your respective campuses and the readiness of these departments to consolidate by January 1, 2017 .

As each of you will recall, I met with you and your financial teams in January of this year to review the findings and issues reported in each of your institutions most recent audits. The purpose of those meetings was to determine the severity of the issues, determine what if any actions were underway to correct them, and determine if the System office could assist in resolving these to ensure that these issues would not be a barrier to a successful consolidation. Each of you had your staffs provide me with information and a determination was made to bring in additional staff from other institutions during the Spring to assist in the review of 100% of the financial files for the two most recent years of financial aid awards.

Over the course of the Spring and early summer staff from 4 other institutions participated in this assistance and I held weekly conference calls to monitor progress and identify any additional issues that arose throughout the course of the review and made numerous on-site visits to ensure progress continued.

As a result of this efforts it became clear that both institutions had some long held issues to correct in their respective institutions. The following recommendations are being made as a result of this study of each department that will be necessary for a successful consolidated institution:

Recommendation 1 – The consolidated ASU must be in full compliance with Title IV regulations and to do this several actions are necessary. The following are minimum actions that should be considered immediately.

- Hire/Appoint a Director of Financial Aid with extensive knowledge of Title IV policies, regulations and procedures with proven background in establishing productive and compliant Financial Aid operations in higher education. You may consider one of your current directors or advertise but unified leadership sooner rather than later is a high priority.
- Evaluate and determine adequacy of current workforce personnel to meet necessary work performance levels. Having the best personnel suited for the newly restructured operations within Title IV is critical for success.
- Staff members that regularly meet and advise students of their aid and financial status, are critical and must be filled with the best qualified staff that attend regular training to stay updated on Title IV rules and regulations.
- Work with faculty and staff across academic programs to better inform them of the changes and ramifications of student financial aid.
- Work closely with U.S. Department of Education, USG personnel, and State Audit Department to ensure the University operates within all federal, state and USG policies and procedures.

Recommendation 2 – The consolidated ASU Financial Aid Department must be a more student-focused service unit. The following are measures that should be taken.

- Design and implement a more efficient service-oriented process for students to meet their student financial needs.
- Shorten the process, make it as simple as possible, make it accurate, and enhance what is available online as a resource for students to access financial aid information.

- Student financial planning requires being more proactive. Students need to know the financial ramifications of their continuing debt for financial aid in order to better plan their academic course objectives. Processes should be in place to not just give aid but explain what it will cost and how to plan to meet their academic goals with less costs that must be repaid in the future.
- Begin to serve students before they even become a student. Have pre-enrollment training sessions for prospective students and parents so they can be better informed students when they become students.
- Design and build a student financial service center around the above listed objectives and goals. It needs to be easily accessible and convenient for students, it needs to meet the objectives of quick, easy and accurate service, it needs to have the technology needed to assist students and their families to better understand the student's financial status and objectives, and needs to be staffed with the rightminded and professionally skilled personnel

I would like to close by saying that during the last several months much progress has been made. At ASU in particular new staff have been hired by the new director and trained, and all of the manual paper processes have been replaced with online digital solutions. With attention to the items above I am confident that the issues that occurred in the past will not recur in the future. I would also caution each of you that even after implementing the above recommendations. It may take a couple of audit cycles for these items to be considered fully resolve by our external auditors and the US Department of Education.

Thank you,

A handwritten signature in cursive script that reads "Claire Arnold".

Claire Arnold, CPA
Associate Vice Chancellor, Accounting and Reporting

ALBANY STATE UNIVERSITY
ENTITY'S RESPONSE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017

PRIOR YEAR FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

No matters were reported.

PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Albany State University

FS-521-11-01 Deficiencies in Student Financial Aid Process

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Award Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

FA-2015-001 Overpayment of Student Financial Assistance

Control Category: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$12,797.00

Finding Status: Previously Reported Corrective Action Implemented

FA-2015-002 Undocumented Cost of Attendance Budgets

Control Category: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

FA-2015-003 Reports Not Reconciled

Control Category: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster

Finding Status: Further Action Not Warranted (1)

ALBANY STATE UNIVERSITY
ENTITY'S RESPONSE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017

FA-2015-004 Verification Process

Control Category: Special Tests and Provisions
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$38,382.00

Finding Status: Previously Reported Corrective Action Implemented

FA-2015-005 Return of Title IV Funds

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$1,608.98

Finding Status: Previously Reported Corrective Action Implemented

FA-2015-006 Inadequate Internal Controls over Unofficial Withdrawals

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$18,824.43

Finding Status: Previously Reported Corrective Action Implemented

FA-2015-007 Failure to Reconcile Federal Direct Loan Program

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

ALBANY STATE UNIVERSITY
ENTITY'S RESPONSE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017

FA-2016-001 Undocumented Cost of Attendance Budgets

Control Category: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

FA-2016-002 Return of Title IV Funds

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$5,309.00

Finding Status: Previously Reported Corrective Action Implemented

FA-2016-003 Failure to Reconcile the Federal Direct Loan Program

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

Darton State College

FA-570-14-02 Overpayment of Student Financial Assistance

Control Category: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$2,722.00

Finding Status: Previously Reported Corrective Action Implemented

ALBANY STATE UNIVERSITY
ENTITY'S RESPONSE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017

FA-570-14-03 Verification Process

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$150.00

Finding Status: Previously Reported Corrective Action Implemented

FA-570-14-04 Return of Title IV Funds

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$2,974.05

Finding Status: Previously Reported Corrective Action Implemented

FA-2015-001 Overpayment of Student Financial Assistance

Control Category: Eligibility
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$17,770.00

Finding Status: Previously Reported Corrective Action Implemented

FA-2016-001 Weaknesses in Logical Access IT General Controls

Control Category: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: N/A
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

ALBANY STATE UNIVERSITY
ENTITY'S RESPONSE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017

FA-2016-002 Overpayment of Student Financial Assistance

Control Category: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$7,588.00

Finding Status: Previously Reported Corrective Action Implemented

FA-2016-003 Return of Title IV Funds

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$1,775.23

Finding Status: Further Action Not Warranted (1)

FA-2016-004 Inadequate Control Procedures over Unofficial Withdrawals

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster
Questioned Costs: \$5,218.83

Finding Status: Previously Reported Corrective Action Implemented

FA-2016-005 Failure to Reconcile the Federal Direct Loan Program

Control Category: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA – Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

- (1) Findings/internal control deficiencies of this nature, that are not deemed significant deficiencies or material weaknesses and do not require reporting in the management report in accordance with 2 CFR 200.516(a), will be communicated in the exit conference.