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**WASHBURN UNIVERSITY OF  
TOPEKA**  
*UNIFORM GUIDANCE  
SINGLE AUDIT REPORT  
JUNE 30, 2020*

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1200 Main Street  
Suite 1000  
Kansas City, MO 64105

T: 816.472.1122  
E: info@rubinbrown.com  
www.RubinBrown.com

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

**Independent Auditors' Report On Internal Control  
Over Financial Reporting And On Compliance And  
Other Matters Based On An Audit Of Financial  
Statements Performed In Accordance With  
*Government Auditing Standards***

Board of Regents  
Washburn University of Topeka  
Topeka, Kansas

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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Washburn University of Topeka (the University) and its discretely presented component units as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 23, 2020.

Our report includes a reference to other auditors who audited the financial statements of Washburn University Foundation and Washburn Law School Foundation, discretely presented component units of the University, as described in our report on the University's financial statements. The financial statements of Washburn University Foundation and Washburn Law School Foundation were not audited in accordance with Governmental Auditing Standards and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Washburn University Foundation or Washburn Law School Foundation.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Washburn University of Topeka's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Washburn University of Topeka's internal control. Accordingly, we do not express an opinion on the effectiveness of Washburn University of Topeka's internal control.

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 a 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance And Other Matters**

As part of obtaining reasonable assurance about whether Washburn University of Topeka's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose Of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Washburn University of Topeka's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RubinBrown LLP*

November 23, 2020

**Independent Auditors' Report On Compliance  
For Each Major Federal Program; Report On  
Internal Control Over Compliance; And Report  
On The Schedule Of Expenditures Of Federal  
Awards Required By The Uniform Guidance**

Board of Regents  
Washburn University of Topeka  
Topeka, Kansas

**Report On Compliance For Each Major Federal Program**

We have audited Washburn University of Topeka's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Washburn University of Topeka's major federal programs for the year ended June 30, 2020. Washburn University of Topeka's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Washburn University of Topeka's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Washburn University of Topeka's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Washburn University of Topeka's compliance.

### ***Opinion On Each Major Federal Program***

In our opinion, Washburn University of Topeka complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002. Our opinion on each major federal program is not modified with respect to these matters.

The University's responses to the noncompliance finding identified in our audit are described in the accompanying schedule of findings and questioned costs and the corrective action plan. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report On Internal Control Over Compliance**

Management of Washburn University of Topeka is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Washburn University of Topeka's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Washburn University of Topeka's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that are considered to be significant deficiencies.

The University's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance**

We have audited the financial statements of Washburn University of Topeka as of and for the year ended June 30, 2020, and have issued our report thereon dated November 23, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management, and was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*RubinBrown LLP*

May 21, 2021

# WASHBURN UNIVERSITY OF TOPEKA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2020

Cluster/Program	Federal Agency/ Pass-Through Entity	Pass-Through Entity Identifying Number/ Grant Number	CFDA Number	Amount	Passed Through To Subrecipients
<b>Student Financial Aid Cluster</b>					
<b>Washburn University</b>					
Federal Direct Student Loans	U.S. Department of Education		84.268	\$ 29,291,726	\$ —
Federal Supplemental Educational Opportunity Grant Program	U.S. Department of Education		84.007	210,325	—
Federal Work-Study Program	U.S. Department of Education		84.033	237,389	—
Federal Perkins Loan Program	U.S. Department of Education		84.038	655,502	—
Federal Pell Grant Program	U.S. Department of Education		84.063	7,310,652	—
<b>Washburn Institute Of Technology</b>					
Federal Direct Student Loans	U.S. Department of Education		84.268	1,609,494	—
Federal Work-Study Program	U.S. Department of Education		84.033	3,166	—
Federal Pell Grant Program	U.S. Department of Education		84.063	1,150,716	—
<b>Total Student Financial Aid Cluster</b>				40,468,970	—

# WASHBURN UNIVERSITY OF TOPEKA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2020

Cluster/Program	Federal Agency/ Pass-Through Entity	Pass-Through Entity Identifying Number/ Grant Number	CFDA Number	Amount	Passed Through To Subrecipients
<b>Other U.S. Department Of Education</b>					
<b>Washburn University</b>					
Career and Technical Education -- Basic Grants to States - Indirect	U.S. Department of Education/ Kansas Board of Regents	V048A190016 & V048A180016	84.048A	\$ 56,391	\$ —
<b>Washburn Institute Of Technology</b>					
Career and Technical Education -- Basic Grants to States - Indirect	U.S. Department of Education/ Kansas Board of Regents	V048A190016 & V048A180016	84.048A	264,225	—
<b>Subtotal Of 84.048A - Career And Technical Education</b>				320,616	—
<b>Washburn University</b>					
Higher Education Institutional Aid Title III Strengthening Institutions	U.S. Department of Education	P031F180097	84.031F	312,236	—
<b>Education Stabilization Fund</b>					
COVID-19 Higher Education Emergency Relief Fund - Student Aid	U.S. Department of Education		84.425E	766,090	—
COVID-19 Higher Education Emergency Relief Fund - Institutional Aid			84.425F	1,077,700	—
COVID-19 Higher Education Emergency Relief Fund - SIP			84.425M	65,241	—
<b>Subtotal of 84.425 - Education Stabilization Fund</b>				1,909,031	—
<b>Washburn Institute Of Technology</b>					
Adult Education - Basic Grants to States - Indirect	U.S. Department of Education / Kansas Board of Regents	V002A190016	84.002A	203,909	—
<b>Total Other U.S. Department Of Education</b>				2,745,792	—
<b>Total U.S. Department Of Education</b>				43,214,762	—

# WASHBURN UNIVERSITY OF TOPEKA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2020

Cluster/Program	Federal Agency/ Pass-Through Entity	Pass-Through Entity Identifying Number/ Grant Number	CFDA Number	Amount	Passed Through To Subrecipients
<b>Washburn University</b>					
<b>Research And Development Cluster</b>					
Biomedical Research and Research Training - Indirect	National Institutes of Health / University of Kansas Medical Center	2P20GM103418-19	93.859	\$ 107,905	\$ —
<b>Washburn University</b>					
Advanced Nursing Education Grant Program	U.S. Department of Health and Human Services	T94HP30883	93.247	427,964	—
Nurse Education, Practice and Retention Grants	U.S. Department of Health and Human Services	UK1HP31737	93.359	598,007	—
<b>Total U.S. Department Of Health And Human Services</b>				<u>1,025,971</u>	<u>—</u>
<b>Washburn University</b>					
Volunteers in Service to America	Corporation for National and Community Service	17VSWKS004	94.013	61,312	—
Small Business Development Center - Indirect	Small Business Administration / Fort Hays State University	SBAHQ-15-B-0001/0001	59.037	187,744	—
USAID Foreign Assistance for Programs Overseas - Indirect	U.S. Agency for International Development / East-West Management Institute, Inc.	G-1218-15-100-3024-20 / AID-114-A-15-00004	98.001	25,596	—
Highway Planning and Construction National Summer Transportation Institute - Indirect	Federal Highway Administration / Kansas Department of Transportation	106-KA-1661-20	20.205	47,742	—
<b>Washburn Institute Of Technology</b>					
Distance Learning and Telemedicine Loans and Grants	U.S. Department of Agriculture	KANSAS 731-A16	10.855	312,807	—
Manufacturing Extension Partnership - Indirect	U.S. Department of Commerce / Mid America Manufacturing Technology Center	70NANB17H009	11.611	28,719	—
<b>Total Expenditures Of Federal Awards</b>				<u>\$ 45,012,559</u>	<u>\$ —</u>

# WASHBURN UNIVERSITY OF TOPEKA

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2020

1. This schedule includes the federal awards activity of Washburn University of Topeka and of Washburn Institute of Technology and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.
2. The federal Family Education Loan Program-Lenders and federal Perkins Loan Program listed in the schedule of expenditures of federal awards is administered directly by Washburn University of Topeka or Washburn Institute of Technology, and balances and transactions relating to these programs are included in the Washburn University of Topeka's basic financial statements (which include Washburn Institute of Technology as a blended component unit). Loans outstanding at the beginning of the year are included in the federal expenditures presented in the schedule. The balance of loans outstanding at June 30, 2020 related to the Perkins Loan Program were \$536,217 as no new loans were issued during the year ended June 30, 2020.

The University is responsible only for the performance of certain administrative duties with respect to the Federal Direct Loan Program and, accordingly, it is not practical to determine the balance of loans outstanding to students and former students of the University under this program at June 30, 2020.

3. The University has elected not to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.
4. Of the federal expenditures presented in this schedule, the University provided no federal awards to subrecipients.

**WASHBURN UNIVERSITY OF TOPEKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2020**

**Section I - Summary Of Auditors' Results**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?  yes  none reported

Noncompliance material to financial statements noted?

yes  no

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?  yes  none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes  no

Identification of major federal programs:

<u>Name Of Federal Program Or Cluster</u>	<u>CFDA Number</u>
Student Financial Aid Cluster	
Federal SEOG	84.007
Federal Work Study	84.033
Federal Pell Grants	84.063
Federal Direct Student Loans	84.268
Federal Perkins Loan Program	84.038
COVID-19 Higher Education Emergency Relief Fund - Student Aid	84.425E
COVID-19 Higher Education Emergency Relief Fund - Institutional Aid	84.425F
COVID-19 Higher Education Emergency Relief Fund - SIP	84.425M
Career and Technical Education -- Basic Grants to States	84.048A

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

yes  no

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# WASHBURN UNIVERSITY OF TOPEKA

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)

For The Year Ended June 30, 2020

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### Section II – Financial Statement Findings

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None

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### Section III – Federal Award Findings And Questioned Costs

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#### **Finding 2020-001 – Significant Deficiency – Repeat of Finding 2019-003**

**Federal Award No. 84.268**

**U.S. Department Of Education**

**Student Financial Aid Cluster**

**Criteria:** According to the Federal Student Financial Aid Handbook, Volume 4, Chapter 2, “Except in the case of loan funds made as a part of a post-withdrawal disbursement, when..... Direct Loan funds are being credited to a student’s account, the school must also notify the borrower in writing (paper or electronically) of the: anticipated date and amount of the disbursement; borrower’s right to cancel all or a part of the loan or disbursement; and procedures for canceling a Direct Loan..... and the time by which the borrower must notify the school that he or she wishes to cancel the loan or loan disbursement.” Due to the College obtaining affirmative confirmation, the notification must be sent “no earlier than 30 days before and no later than 30 days after crediting the student’s account.”

**Condition:** In our nonstatistical sample of 40 students, it was noted that 2 students did not receive written notification of their loan disbursement within 30 days of the loan disbursement date.

**Context:** We noted that both exceptions were in the Fall 2019 semester and were missed due to automated processes not including these two students. Subsequent follow-up was completed once it was determined notifications were not sent. Students were sent written notification within 70 days.

**Effect:** Students may not be properly notified of their rights and responsibilities with regard to loans being credited to their accounts.

# WASHBURN UNIVERSITY OF TOPEKA

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)

For The Year Ended June 30, 2020

**Questioned Costs:** Since students were not properly notified of their right to cancel loans on a timely basis, it is possible that eligible students may have chosen to cancel their disbursements/loans. It is not possible at this time to estimate the number of students that might have considered this option had they been properly notified; therefore, we cannot estimate a monetary amount of questioned costs. No exceptions related to student eligibility were noted.

**Cause:** The University does not have proper processes and related controls in place to notify students (or parents) of the required information, within the proper timeframe, when crediting the student accounts with loan funds.

**Indication of Repeat Finding:** This is a repeat finding from the immediate prior year; see summary schedule of prior audit findings 2019-003.

**Recommendation:** The Financial Aid department should review and consider revisions to its processes and related controls in place to notify students (or parents) of the required information, within the proper timeframe, when crediting student accounts with loan funds.

**Views Of Responsible Officials (Unaudited):** The finding for the notification occurred before the corrective action and controls were put in place as a result of the prior year's audit. The target for implementation was December 2019 and controls were in place in October 2019. The new controls discovered and corrected the issue noted in 2020-001 in October 2019.

**Completion Date:** September 30, 2020

**Contact Person:** Andy Fogel, Director of Financial Aid

**Finding 2020-002 – Significant Deficiency – Repeat of Finding 2019-002**  
**Federal Award No. 84.268, 84.038**  
**U.S. Department Of Education**  
**Student Financial Aid Cluster**

**Criteria:** According to the Federal Student Aid Handbook, Volume 2, Chapter 6, a University must confirm that the student has completed face-to-face or online counseling, or that the student has been mailed exit loan counseling material within 30 days of learning that the student has withdrawn or failed to participate in an exit counseling session.

# WASHBURN UNIVERSITY OF TOPEKA

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)

For The Year Ended June 30, 2020

**Condition:** In our nonstatistical sample of 41 students, it was noted for 12 individuals that exit counseling was mailed beyond the 30 day threshold after learning that the students left the University.

**Context:** We noted for 8 Fall graduates and unofficial withdrawals that exit counseling was sent after 143 days, for one Fall official withdrawal exit counseling was sent after 33 days, and for 3 Spring official withdrawals that exit counseling was sent after 102 days.

**Effect:** Students are not properly informed in a timely manner of their responsibilities for the repayment of loans received once leaving the University.

**Questioned Costs:** There were no questioned costs to report as the finding relates only to exit counseling and is not related to eligibility.

**Cause:** The University does not have proper processes and related controls in place to complete the exit counseling requirements within 30 days of the date of the student's exit from the University for all students who have exited the University upon expected graduation or upon withdrawal from the University. The delay in sending exit counseling was due to an automation error in which exit counseling materials were expected to be sent from an automated process, but were not sent until it was determined the automated process did not send the appropriate communications to students timely.

**Indication of Repeat Finding:** This is a repeat finding from the immediate prior year; see summary schedule of prior audit findings 2019-002.

**Recommendation:** The Financial Aid department should review and consider revisions to its processes and related controls in place to complete the exit counseling requirements for all students who have exited the University within 30 days of the date of the student's exit.

**Views Of Responsible Officials/Corrective Action Plan (Unaudited):** Dedicated IT staff set up controls and an automated report in December 2019. However, dedicated IT staff set up controls with incorrect variables and the automated report to identify exceptions in the exit counseling process was not activated properly. The variables have been added correctly and the backup report is now active. In addition, Financial Aid staff will review variables and exit counseling on a regular basis to ensure functionality.

**Completion Date:** September 30, 2020

**Contact Person:** Andy Fogel, Director of Financial Aid



## **CORRECTIVE ACTION PLAN For The Year Ended June 30, 2020**

### **Finding 2020-001**

**Corrective Action Plan:** The University notes the finding for the notification occurred before the corrective action and controls were put in place as a result of the prior year's audit. The target for implementation was December 2019 and controls were in place in October 2019. The new controls put in place discovered and corrected the issue noted in 2020-001 in October 2019.

**Completion Date:** September 30, 2020

**Contact Person:** Andy Fogel, Director of Financial Aid

### **Finding 2020-002**

**Corrective Action Plan:** The University notes that dedicated IT staff set up controls and an automated report in December 2019. However, dedicated IT staff set up controls with incorrect variables and the automated report to identify exceptions in the exit counseling process was not activated properly. The variables have been added correctly and the backup report is now functioning. In addition, FA staff will review variables and exit counseling on a regular basis to ensure functionality.

**Completion Date:** September 30, 2020

**Contact Person:** Andy Fogel, Director of Financial Aid



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For The Year Ended June 30, 2020**

Finding No.	CFDA No.	Program	Condition	Current Year Status
2019-001	84.268, 84.007, 84.033, 84.038, 84.063	Student Financial Aid Cluster	In our nonstatistical sample of 49 students, it was noted for 1 student, who was an unofficial withdrawal that a status update was not made for this student to NSLDS within the 60 day requirement from the withdrawal determination date, which is the date the student began the official withdrawal process. We also noted for 1 student who was a Fall 2018 semester graduate that a status update was not made for this student to NSLDS within the 60 day requirement from the graduation determination date which is the date the student's degree was conferred.	Corrective Action Taken
2019-002	84.268, 84.038	Student Financial Aid Cluster	In our nonstatistical sample of 49 students, it was noted for 12 individuals that exit counseling was mailed over the 30 day threshold after learning that the students left the University.	Repeat Finding - See Finding 2020-002 - Corrective Action Plan describes reason for recurrence and corrective action
2019-003	84.268	Student Financial Aid Cluster	In our nonstatistical sample of 40 students, it was noted that 2 students did not receive written notification of their loan disbursement within 30 days of the loan disbursement date.	Repeat Finding - See Finding 2020-001 - Corrective Action Plan describes reason for recurrence and corrective action
2019-004	84.268, 84.063	Student Financial Aid Cluster	In our nonstatistical sample of 40 students, it was noted that 4 students' Pell and Direct Loan Disbursement Dates did not match between the University's General Ledger and the Common Origination and Disbursement (COD) website.	Corrective Action Taken
2019-005	84.268, 84.007, 84.063	Student Financial Aid Cluster	In our nonstatistical sample of 44 students, it was noted that 2 students who withdrew that did not have their unearned funds returned within 45 days of their withdrawal determination date.	Corrective Action Taken