

**NORTHEASTERN OKLAHOMA AGRICULTURAL  
AND MECHANICAL COLLEGE**

**SINGLE AUDIT REPORT**

**YEAR ENDED JUNE 30, 2023**



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**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**

Oklahoma Agricultural and Mechanical Colleges Board of Regents  
Northeastern Oklahoma Agricultural and Mechanical College  
Oklahoma City, Oklahoma

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 the business-type activities and the discretely presented component unit of Northeastern Oklahoma A&M, a component unit of the State of Oklahoma, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Northeastern Oklahoma A&M's basic financial statements, and have issued our report thereon dated November 16, 2022. The financial statements of the component unit were not audited in accordance *Government Auditing Standards*.

**Report on Internal Control Over Financial Reporting**

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

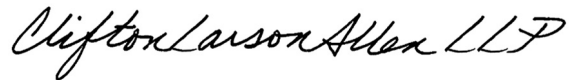
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Northeastern Oklahoma A&M’s financial statements are free from 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 the entity’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.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
October 27, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES AND FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Oklahoma Agricultural and Mechanical Colleges Board of Regents  
Northeastern Oklahoma Agricultural and Mechanical College  
Warner, Oklahoma

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Northeastern Oklahoma Agricultural and Mechanical College's, a component unit of the State of Oklahoma, compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northeastern Oklahoma Agricultural and Mechanical College's major federal programs for the year ended June 30, 2023. Northeastern Oklahoma Agricultural and Mechanical College's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Northeastern Oklahoma Agricultural and Mechanical College complied, in all material respects, with the 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, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Northeastern Oklahoma Agricultural and Mechanical College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Northeastern Oklahoma Agricultural and Mechanical College's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Northeastern Oklahoma Agricultural and Mechanical College’s federal programs.

**Auditors’ Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Northeastern Oklahoma Agricultural and Mechanical College’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Northeastern Oklahoma Agricultural and Mechanical College’s compliance with the requirements of the major federal programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Northeastern Oklahoma Agricultural and Mechanical College’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Northeastern Oklahoma Agricultural and Mechanical College’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Northeastern Oklahoma Agricultural and Mechanical College’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on Northeastern Oklahoma Agricultural and Mechanical College's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Northeastern Oklahoma Agricultural and Mechanical College's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001, and 2023-002 that we consider to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Northeastern Oklahoma Agricultural and Mechanical College's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Northeastern Oklahoma Agricultural and Mechanical College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the business-type activities and the discretely presented component unit of Northeastern Oklahoma Agricultural and Mechanical College as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Northeastern Oklahoma Agricultural and Mechanical College's basic financial statements. We issued our report thereon dated October 27, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic 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 basic financial statements or to the basic 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 basic financial statements as a whole.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
October 27, 2023



# Northeastern Oklahoma Agricultural and Mechanical College

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2023

<i>Federal Grantor/Pass-Through Grantor/Program Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identification Number</i>	<i>Federal Expenditures</i>
<b>Student financial assistance cluster</b>			
<b>U.S. Department of Education</b>			
Federal Pell Grant Program	84.063	N/A	\$ 4,879,054
Federal Supplemental Educational Opportunity Grants	84.007	N/A	150,500
Federal Work-Study Program	84.033	N/A	130,016
Federal Direct Student Loans	84.268	N/A	4,719,897
<i>Total Student Financial Aid Cluster</i>			9,879,466
<b>TRIO program cluster</b>			
<b>U.S. Department of Education</b>			
TRIO--Upward Bound	84.047	N/A	364,534
TRIO--Student Support Services	84.042	N/A	316,167
<i>Total TRIO program cluster</i>			680,701
<b>Other Programs</b>			
<b>U.S. Department of Education</b>			
Higher Education Institutional - Aid-Kah-Ne-You-Ah Native American Success and Cultural Center	84.031X	N/A	304,869
Higher Education Institutional Aid-Serving the New Majority	84.031X	N/A	302,491
	84.031X Total		607,360
Pass-Through Office of Assistant Secretary for Vocational and Adult Education: Oklahoma Department of Career and Technology Education: Vocational Education: Career and Technical Education - Basic Grants to States - Carl D. Perkins	84.048	N/A	42,318
Pass-Through Oklahoma State Department of Education: Adult Education - Basic Grant to States	84.002	V002A150037	132,234
Childcare Access Means Parents in School	84.335A	N/A	44,192
COVID-19 Higher Education Emergency Relief Fund	84.425F	N/A	2,692,980
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			14,079,251
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Pass-Through Administration for Children and Families, Department of Health and Human Services: Oklahoma State Regents for Higher Education: Temporary Assistance for Needy Families - Allied Jobs Program	93.558	N/A	157,809
Scholars for Excellence in Child Care	93.575	N/A	74,816
Opioid STR	93.788	N/A	47,772
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			280,397
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Pass-Through Food and Nutrition Service: Summer Food Service Program for Children - Child Nutrition Program	10.559	6OK300329	87,477
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			87,477
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 14,447,124

See Notes to Schedule of Expenditures of Federal Awards.

**Northeastern Oklahoma Agricultural and Mechanical College**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes all federal award activity of the College under programs of the federal government for the year ended June 30, 2023. The information in the 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). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position or cash flows of the College.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The College has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 3 FEDERAL DIRECT STUDENT LOANS PROGRAM**

The College participates in the Federal Direct Student Loans Program (the Program), Federal Assistance Listing number 84.268, which includes Federal Subsidized Direct Loans, Federal Unsubsidized Direct Loans, Federal Graduate Student PLUS Direct Loans and Federal Direct Parent Loans for Undergraduate Students. The Program requires the College to draw down cash, and the College is required to perform certain administrative functions under the Program. Failure to perform such functions may require the College to reimburse the loan guarantee agencies. The College is not responsible for the collection of these loans. The value of loans made during the audit period are considered federal awards expended for the audit period.

**NOTE 4 SUBRECIPIENTS**

During the year ended June 30, 2023, the College did not provide any federal awards to subrecipients.

**Northeastern Oklahoma Agricultural and Mechanical College**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2023**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
  - Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
  - Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

**Identification of Major Federal Programs**

Federal Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425E, 84.425F, 84.425L	COVID-19 Education Stabilization Fund
84.007, 84.038, 84.063, 84.268,84.379, 84.033	Student Financial Aid Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes        x   no

**Northeastern Oklahoma Agricultural and Mechanical College**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2023**

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2023 – 001**

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.007, 84.038, 84.063, 84.268, 84.379

Federal Award Identification Number: Various

Award Period: July 1, 2022 to June 30, 2023

Type of Finding:

- Compliance, Other Matter
- Significant Deficiency in Internal Control over Compliance

**Criteria or Specific Requirement:** The Gramm-Leach Bliley Act (GLBA) requires financial institutions to explain their information-sharing practices to their customers and to safeguard sensitive data (16 CFR 314). The regulation states that the college must designate a qualified individual responsible for overseeing and implementing your information security program and enforcing your information security program. (16 CFR 314.4(a)). The entity shall have a Written Information Security Program (WISP) that outlines the design and implementation of the risk assessment procedures. (16 CFR 314.4(b)). At a minimum, the institution's written information security program must address the implementation of the minimum safeguards identified in 16 CFR 314.4(c)(1) through (8) including: Assess apps developed by the institution. In addition, the written security program provides for the institution to regularly test or otherwise monitor the effectiveness of the safeguards it has implemented (16 CFR 314.4(d)).

**Condition:** The college was missing all the requirements from the Gramm-Leach-Bliley Act except for having a Written Information Security Program, approval by appropriate individual, implement and periodically review access controls, and proper disposal of customer information securely. These GLBA requirements were applicable beginning on June 9, 2023, and there were multiple elements missing from their Written Information Security Program.

**Context:** The institution has been in compliance with previous iterations of GLBA compliance. The Written Information Security Program (WISP) which was required as of June 9, 2023 had missing elements. Some controls were in place whereas others were not. They did, however, have a WISP as of the deadline but it was missing some required information.

**Questioned Costs:** N/A

**Cause:** There was not a formal process in place to review against all the new GLBA requirements to ensure compliance.

**Northeastern Oklahoma Agricultural and Mechanical College**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2023**

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***Section III – Findings and Questioned Costs – Major Federal Programs (Continued)***

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**Effect:** Student personal information could be vulnerable.

**Repeat Finding:** No

**Recommendation:** We recommend that the College review the updated GLBA requirements and ensure their Written Information Security Program (WISP) includes all required elements.

**Views of Responsible Officials:** Management agrees with the finding and has developed a plan to correct the finding.

**2023 – 002**

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.007, 84.038, 84.063, 84.268, 84.379

Federal Award Identification Number: Various

Award Period: July 1, 2022 to June 30, 2023

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

**Criteria or Specific Requirement:** Per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations and program compliance requirements.

**Condition:** The college did not have a formal review process, as the student financial aid director was both preparing and reviewing the calculation.

**Context:** Out of the forty sampled calculations, all forty lacked evidence of a formal review.

**Questioned Costs:** N/A

**Cause:** Lack of formal review of last date of attendance for online students including Canvas activity logs.

**Effect:** No formal review could allow errors in the calculation and errors in the timing of payments.

**Repeat Finding:** No

**Recommendation:** We recommend someone other than the preparer of Return of Title IV calculations review said calculations.

**Views of Responsible Officials:** Management agrees with the finding and has developed a plan to correct the finding.

**Northeastern Oklahoma Agricultural and Mechanical College**  
**Summary Schedule of Prior Year Findings**  
**Year Ended June 30, 2023**

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**Section IV – Prior Year Findings**

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**2022– 001**

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

**Condition:** Northeastern Oklahoma Agricultural and Mechanical College (NEO) has not remediated previously identified segregation of duties issues within their accounting system, Banner, over journal entries, and cash disbursements. Additionally, there were segregation of duties issues within the Banner payroll system.

**Status:** Corrected

**2022 – 002**

Federal Agency: U.S. Department of Education

Federal Program Title: COVID-19 Education Stabilization Fund

Assistance Listing Number: 84.425F – HEERF Institutional Portion

Award Period: July 1, 2021 to June 30, 2022

Type of Finding:

- Compliance, Other Matter
- Significant Deficiency in Internal Control over Compliance

**Criteria or Specific Requirement:** Per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

**Condition and Context:** During the testing of the Northeastern Oklahoma Agricultural and Mechanical College annual HEERF report CLA observed there was no formal review process of quarterly or annual reports which resulted in the annual report Institutional Expenditures in sections 8a and 9b of the Annual report to be overstated by \$2,017,325.

**Status:** Corrected

**Northeastern Oklahoma Agricultural and Mechanical College**  
**Summary Schedule of Prior Year Findings (Continued)**  
**Year Ended June 30, 2023**

**2022 – 003**

Federal Agency: U.S. Department of Education

Federal Program Title: Student Financial Aid Cluster

Assistance Listing Number: 84.007, 84.038, 84.063, 84.268, 84.379, 84.033

Award Period: July 1, 2021 to June 30, 2022

Type of Finding:

- Compliance, Other Matter
- Significant Deficiency in Internal Control over Compliance

**Criteria or Specific Requirement:** The Code of Federal Regulations, 34 CFR 685.309(b), states the school is required to report changes in the student's enrollment status, the effective date of the status, and an anticipated completion date.

**Condition and Context:** Two exceptions were observed during return of Title IV fund (R2T4) testing for students who did not have documentation for their participation in online courses. One of these students had an incorrect last date of attendance as a result.

**Status:** Corrected

**2022 – 004**

Federal Agency: U.S. Department of Education

Federal Program Title: Student Financial Aid Cluster

Assistance Listing Number: 84.007, 84.038, 84.063, 84.268, 84.379, 84.033

Award Period: July 1, 2021 to June 30, 2022

Type of Finding:

- Compliance, Other Matter
- Significant Deficiency in Internal Control over Compliance

**Criteria or Specific Requirement:** The Code of Federal Regulations, 34 CFR 685.309(b), states the school is required to report changes in the student's enrollment status, the effective date of the status, and an anticipated completion date.

**Condition and Context:** Twenty exceptions were observed during Enrollment Reporting testing. Among the twenty students, six students had the incorrect enrollment status reported to the NSLDS, two students did not have any records in NSLDS, eleven students' status enrollment changes were reported beyond the sixty-day allowable timeframe, and nine students has status dates that did not agree to the "Enrollment Effective Date" in NSLDS.

**Status:** Corrected



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