
UNIVERSITY OF CENTRAL MISSOURI
UNIFORM GUIDANCE
SINGLE AUDIT REPORT
JUNE 30, 2020

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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 Governors
University of Central Missouri
Warrensburg, Missouri

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 University of Central Missouri as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University of Central Missouri's basic financial statements, and have issued our report thereon dated October 13, 2020. Our report includes a reference to other auditors who audited the financial statements of University of Central Missouri Foundation, a discretely presented component unit of the University of Central Missouri, as described in our report on the University of Central Missouri's financial statements. The financial statements of the University of Central Missouri Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the University of Central Missouri Foundation.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University of Central Missouri'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 the University of Central Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of the University of Central Missouri'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 may exist that have not been identified.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the University of Central Missouri'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 the University of Central Missouri'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

October 13, 2020

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

Board of Governors
University of Central Missouri
Warrensburg, Missouri

Report On Compliance For Each Major Federal Program

We have audited the University of Central Missouri'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 the University of Central Missouri's major federal programs for the year ended June 30, 2020. The University of Central Missouri'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 the University of Central Missouri'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* (the 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 the University of Central Missouri'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 the University of Central Missouri's compliance.

Opinion On Each Major Federal Program

In our opinion, the University of Central Missouri 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 item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

The University of Central Missouri's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs and the Corrective Action Plan. The University of Central Missouri's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report On Internal Control Over Compliance

Management of the University of Central Missouri 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 the University of Central Missouri'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 the University of Central Missouri'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 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.

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 item 2020-001 that we consider to be a significant deficiency.

The University of Central Missouri's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs and Corrective Action Plan. The University of Central Missouri'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 University of Central Missouri as of and for the year ended June 30, 2020, and have issued our report thereon dated October 13, 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

April 9, 2021

UNIVERSITY OF CENTRAL MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal CFDA Number	Pass-Through Entity Or Other Identifying Number	Passed Through To Sub- recipients	Total Federal Expenditures
U.S. Department Of Education				
Student Financial Aid Cluster - Direct				
TEACH Grants	84.379		\$ —	\$ 88,592
Federal SEOG	84.007		—	194,732
Federal Work Study	84.033		—	313,822
Federal Pell Grants	84.063		—	12,389,590
Federal Direct Student Loans	84.268		—	41,699,113
Federal Perkins Loan	84.038		—	4,822,515
<i>Total Student Financial Aid Cluster - Direct</i>			—	59,508,364
Mideast Meets Midwest - Direct	84.016A	PO16A160063	48,956	65,943
SIP: Achieving Student Success - Direct	84.031F	P031F180073	—	426,362
TRIO Cluster - Direct				
Student Support Services	84.042	P042A150511-18	—	310,394
McNair Central Achievers Program	84.217	P217A120236-16	—	265,433
Veterans Upward Bound	84.047V	P047V170230-18	—	269,417
<i>Total TRIO Cluster - Direct</i>			—	845,244
Education Stabilization Fund - Higher Education Emergency Relief Fund - Direct				
COVID-19 CARES Higher Education Emergency Relief Fund - Student Aid	84.425E	P425E201642	—	2,777,427
COVID-19 CARES Higher Education Emergency Relief Fund - Institutional Support	84.425F	P425F200154	—	2,423,356
<i>Total Education Stabilization Fund - Direct</i>			—	5,200,783
Passed Through Missouri Department Of Elementary And Secondary Education				
Special Education Cluster (IDEA)				
FY19 RPDC Director Support	84.027A	unknown	—	179
FY19 PLC Consultant	84.027A	unknown	—	507
FY19 Special Ed Improvement Consult	84.027A	unknown	—	246
FY19 IDEA Compliance Consultant	84.027A	unknown	—	585
FY19 SW-PBS Consultant	84.027A	unknown	—	(92)
FY19 MMD CST Cohort 1 & 2	84.027A	unknown	—	809
FY19 MMD Travel Expenses	84.027A	unknown	—	17
FY20 DCI Consultant	84.027A	unknown	—	352,213
FY20 DCI Travel Expenses	84.027A	unknown	—	14,565
FY20 IDEA Compliance Consultant	84.027A	unknown	—	92,712
FY20 Non Traditional Events Program	84.027A	unknown	—	459
FY20 RPDC Director Support	84.027A	unknown	—	69,297
FY20 Special Education Improvement	84.027A	unknown	—	96,639
FY20 SW PBS Consultant	84.027A	unknown	—	181,707
<i>Total Special Education Cluster (IDEA) - Indirect</i>			—	809,843
FY Title IIA Leadership Specialist	84.367A	unknown	—	195
FY20 Leadership Specialist	84.367A	unknown	—	94,979
			—	95,174
FY20 Continuous Improvement Consultant	84.010A	unknown	—	77,428
Ag Externships - Indirect	84.048A	FAIN V048A180025	—	420
Pathways for Teacher Grant - Indirect	84.048A	PAIN V048A190025	—	182
<i>Total Passed Through Missouri Department of Elementary And Secondary Education</i>			—	983,047
Passed Through The Curators Of The University Of Missouri				
Collaborating with other Educator Preparation Programs - Indirect	84.325A	3H325A120003	—	2,559
Supporting Leaders in Elementary Mathematics Teaching in MO - Indirect	47.076	Sub C00064385-1/Fed 1852822	—	46,163
			—	48,722
Passed Through Warrensburg School District				
21st Century Community Learning Center - Indirect	84.287	5459-Cohort 9	—	(155)
			—	(155)
Passed Through the National Writing Project				
2018 - 2019 SEED Summer Camp Grant - Indirect	84.367D	92-M002-SEED20147-CAMP	—	6,728
			—	6,728
Total U.S. Department Of Education			48,956	67,085,038

UNIVERSITY OF CENTRAL MISSOURI

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

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Sub- recipients	Total Federal Expenditures
U.S. Department Of Transportation				
Passed Through Missouri Division Of Highway Safety				
Airport Improvement Program - Indirect	20.106	# I7-019A-1	\$ —	\$ 6,095,100
FY16 CMV Survey - Indirect	20.218	# 16-CMV-MC-001	—	(1,303)
Highway Safety Cluster - Indirect				
OP LEL Contract for Services	20.600	18-PT-02-092	—	(4)
FY19 Driver Improvement Program	20.600	19-PT02-001	—	12,777
FY19 - Occupant Protection Enforcement Campaign	20.600	19-P T-02-067	61,683	79,082
FY19 - Statewide Seatbelt Survey	20.600	19-PT-02-006	—	18,635
FY19 - Occupant Protection Law Enforcement Liaison	20.600	19-PT-02-068	—	22,006
FY20 Survey - Teen (High School) Seatbelt	20.600	20-M2HVE-05-029	—	22,412
FY20 Occupant Protection LEL	20.600	20-PT-02-140	—	29,383
FY20 - Statewide Seatbelt	20.600	20-PT-02-141	—	130,208
FY20 Driver Improvement Program	20.600	20-PT-02-142	—	35,223
FY20 Enforcement Occupant Protection	20.600	20-M2HVE-05-030	36,287	57,163
Occupant Protection Enforcement	20.616	18-M2OP-05-020	—	(3)
Survey Statewide Seatbelt	20.616	18-M2OP-05-015	—	(4)
Drug Impaired Driving	20.616	18-M5OT-03-005	—	(14)
FY19 - Drug Impaired Driving	20.616	19-M5OT-03-002	—	52,951
FY20 - Drug Impaired Driving	20.616	20-M5OT-03-002	—	83,169
<i>Total Highway Safety Cluster</i>			<u>97,970</u>	<u>542,984</u>
Alcohol Open Container Requirements Program - Indirect				
Impaired Driving Countermeasures	20.607	18-154-AL-130	—	(1,083)
Drive Sober Campaign	20.607	18-154-AL-154	—	(1)
Alcohol LEL Contract for Services	20.607	18-154-AL-114	—	(10)
FY 19 - Enforcement Drive Sober	20.607	19-154-AL-019	126,164	148,901
FY19 - Impaired Driving Countermeasures	20.607	19-154-AL-024	—	178,118
FY19 - Alcohol Law Enforcement Liaison	20.607	19-154-AL-071	—	41,883
FY20 - Impaired Driving Countermeasure	20.607	20-154-AL-023	—	329,019
FY20 Driver Sober or Get Pulled Over	20.607	20-154-AL-017	115,595	155,811
FY20 Alcohol Law Enforcement Liaison	20.607	20-M5HVE-03023	—	80,359
<i>Total Alcohol Open Container Requirements Program</i>			<u>241,759</u>	<u>932,997</u>
Total U.S. Department Of Transportation			<u>339,729</u>	<u>7,569,778</u>
U.S. Department Of Health And Humans Services				
Passed Through Missouri Department Of Health And Senior Services				
FY19 Implementation of Violence Prevention Strategy Program - Indirect	93.136	AOC19380249	—	59,899
Wnt/PCP Signaling in the Intestinal Epithelium - Direct	93.847	7K02DK101618-06	—	68,519
Passed Through Children's Hospital Medical Center				
Developmental Mechanisms of Trachea-Esophageal Birth Defects - Indirect	93.856	5P0IHD093363-03	—	10,000
Total U.S. Department Of Health And Human Services			<u>—</u>	<u>138,418</u>

UNIVERSITY OF CENTRAL MISSOURI

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

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Sub- recipients	Total Federal Expenditures
National Endowment For The Humanities				
Pleiades Magazine & The Pleiades Visiting Writers Series - Direct	45.129	2193	\$ —	\$ (28)
Passed Through Missouri Humanities				
Digital Imaging Grant - Indirect	45.310	2019-LSD9-DIG19CN9-9354	—	24,934
Passed Through Missouri State Library				
Young Missouri Readers Reading Missouri Authors - Indirect	45.129	2208	—	1,091
Total National Endowment For The Humanities			<u>—</u>	<u>25,997</u>
National Science Foundation				
MoLSAMO - Direct	47.076	1619639	—	3,560
U.S. Department Of Agriculture				
Certified to Teach Ag - Direct	10.326	2018-70001-28753	—	17,821
Building Partnerships Between Stakeholders in Western Missouri - Direct	10.326	2018-7001-28152	—	141,457
Passed Through Missouri Department Of Health And Senior Services				
Child and Adult Care Food Program - Indirect	10.558	ERS46110155	—	36,074
Total U.S. Department Of Agriculture			<u>—</u>	<u>195,352</u>
U.S. Department of Justice				
Passed Through Missouri Department Of Public Safety				
Armed Intruder Response Equipment	16.738	2019-MU-BX-0110	—	4,530
U.S. Department Of Labor				
Wind Tower Construction and Maintenance Hazards	17.502	SH05153SH9	—	35,229
U.S. Department Of Housing And Urban Development				
Passed-Through Missouri Department Of Economic				
Development Community Development Block Grant Program				
JCEDC Missouri Innovation Campus	14.228	2008-DI-93	—	2,609
Total Expenditures Of Federal Awards			<u>\$ 388,685</u>	<u>\$ 75,060,511</u>

UNIVERSITY OF CENTRAL MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2020

1. Organization

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of University of Central Missouri (the University) for the year ended June 30, 2020. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

2. Basis Of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the University under programs of the federal government for the year ended June 30, 2020. 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* (the Uniform Guidance). Because the schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position or cash flows of the University.

3. Summary Of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

4. Indirect Cost Rate

The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

UNIVERSITY OF CENTRAL MISSOURI

Notes To Schedule Of Expenditures Of Federal Awards (*Continued*)

5. Federal Student Loan Programs

The federal student loan program listed subsequently is administered directly by the University, and balances and transactions relating to this program is included in the University's basic financial statements. Loans made during the year are included in the federal expenditures presented in the schedule. The balance of loans outstanding at June 30, 2020 consists of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance</u>
84.038	Perkins Loan Program	\$ 3,601,359

The University is responsible only for the performance of certain administrative duties with respect to the Federal Direct Loan Program.

UNIVERSITY OF CENTRAL MISSOURI
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 GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes x no
- Significant deficiency(ies) identified? yes x none reported

Noncompliance material to financial statements noted?

 yes x no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes x no
- Significant deficiency(ies) identified? x yes none reported

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

Unmodified

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

 x yes no

Identification of major programs:

Name Of Federal Program Or Cluster	CFDA Number
Special Education Cluster (IDEA)	
FY19 RPDC Director Support	84.027A
FY19 PLC Consultant	84.027A
FY19 Special Ed Improvement Consult	84.027A
FY19 IDEA Compliance Consultant	84.027A
FY19 SW-PBS Consultant	84.027A
FY19 MMD CST Cohort 1 & 2	84.027A
FY19 MMD Travel Expenses	84.027A
FY20 DCI Consultant	84.027A
FY20 DCI Travel Expenses	84.027A
FY20 IDEA Compliance Consultant	84.027A
FY20 Non Traditional Events Program	84.027A
FY20 RPDC Director Support	84.027A
FY20 Special Education Improvement	84.027A
FY20 SW PBS Consultant	84.027A

UNIVERSITY OF CENTRAL MISSOURI

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For The Year Ended June 30, 2020**

<u>Name Of Federal Program Or Cluster</u>	<u>CFDA Number</u>
Highway Safety Cluster	
OP LEL Contract for Services	20.600
FY19 Driver Improvement Program	20.600
FY19 - Occupant Protection Enforcement Campaign	20.600
FY19 - Statewide Seatbelt Survey	20.600
FY19 - Occupant Protection Law Enforcement Liaison	20.600
FY20 Survey - Teen (High School) Seatbelt	20.600
FY20 Occupant Protection LEL	20.600
FY20 - Statewide Seatbelt	20.600
FY20 Driver Improvement Program	20.600
FY20 Enforcement Occupant Protection	20.600
Occupant Protection Enforcement	20.616
Survey Statewide Seatbelt	20.616
Drug Impaired Driving	20.616
FY19 - Drug Impaired Driving	20.616
FY20 - Drug Impaired Driving	20.616
CARES Act - Higher Education Emergency Relief Fund	
COVID-19 CARES Higher Education Emergency Relief Fund - Student Aid	84.425E
COVID-19 CARES Higher Education Emergency Relief Fund - Institutional Support	84.425F
Student Financial Aid Cluster	
TEACH Grants	84.379
Federal SEOG	84.007
Federal Work Study	84.033
Federal Pell Grants	84.063
Federal Direct Student Loans	84.268
Federal Perkins Loan	84.038

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

\$750,000

Auditee qualified as low-risk auditee?

 x yes no

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended June 30, 2020

Section II - Financial Statement Findings

None

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*) For The Year Ended June 30, 2020

Section III - Federal Award Findings And Questioned Costs

Finding 2020-001 – Significant Deficiency

Federal Award. No. 84.268

U.S. Department of Education

Student Financial Aid Cluster

Criteria: According to the 2019-2020 COD Technical Reference and 2019-2020 SFA Handbook, the University must report accurate disbursement dates to Common Origination Disbursement (COD) for all direct loan disbursements made to students.

Condition: In our nonstatistical sample of 40 students, we noted 36 students whose disbursement dates listed in the University's student records (1/17/20) differed by one day from the disbursement dates reported to COD (1/16/20) for the students' direct loans disbursed in the Spring 2020 semester. In our nonstatistical sample of 40 students, we noted 9 students whose disbursement dates listed in the University's student records (8/23/19) differed by one day from the disbursement dates reported to COD (8/22/19) for the students' direct loans disbursed in the Fall 2020 semester.

Effect: Improperly reported disbursement dates could impact the amount of interest charged to the student.

Questioned Costs: There were no questioned costs identified related to this finding.

Cause: The University had delayed their disbursement processing on the anticipated disbursement dates reported to COD which resulted in some of the disbursements not being made by the University until after 12 AM the next morning. Therefore, many of the disbursements intended to be processed on the anticipated disbursement date were not processed until the next day, and the University did not check to ensure that the disbursement dates matched as it was anticipated the disbursement processing would be completed within the anticipated disbursement date reported to COD.

Recommendation: The Financial Aid office should put in place controls that would ensure that all disbursements would be processed on the anticipated disbursement dates as planned and controls that would detect if disbursements were processed at a later date and adjustments to amounts reported to COD were necessary.

View of Responsible Officials (Unaudited): See the corrective action plan provided by management included in their response included with this report.

Anticipated Completion Date: August 2020

Responsible Official: Director of Student Financial Aid

CORRECTIVE ACTION PLAN

Institutional Response to Finding 2020-001: Disbursement Date (One-Day) Difference Between COD and UCM

University Response

The University concurs with the above-mentioned finding that our scheduled disbursement date did not match the date recorded within the Common Origination and Disbursement (COD) System, and was off by one day. For example, we had set up our large Spring semester disbursements to run at 11:50 PM on January 16, 2020. The unanticipated consequence of this was that disbursement ran past midnight on those students and did not complete until 12:10 AM the next day, thus any student who disbursed after midnight had a date mismatch.

Corrective Action

The University Financial Aid Office moved the beginning time for disbursement up from 11:50 PM to 8:00 PM on our large disbursement days to allow time for that process to run within Banner and complete well before midnight ensuring a date match between UCM and COD.

Anticipated Completion Date

July 31, 2020 (prior to Fall 2020 major disbursement date)

Contact Person

Tony Lubbers, Financial Aid Director

UNIVERSITY OF CENTRAL MISSOURI

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

None