
UNIVERSITY OF CENTRAL MISSOURI
UNIFORM GUIDANCE
SINGLE AUDIT REPORT
JUNE 30, 2022

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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***

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 business-type activities and the discretely presented component unit of University of Central Missouri as of and for the year ended June 30, 2022, 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 November 2, 2022. 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. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Report On 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 opinions 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 or significant deficiencies may exist that were not identified.

Report On 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

November 2, 2022

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

Opinion On Each Major Federal Program

We have audited the University of Central Missouri's 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 the University of Central Missouri's major federal programs for the year ended June 30, 2022. 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.

In our opinion, the University of Central Missouri 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, 2022.

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 (*Government Auditing Standards*); 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 the University of Central Missouri 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 the University of Central Missouri'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 University of Central Missouri's federal programs.

Auditors' Responsibility

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 the University of Central Missouri'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 the University of Central Missouri's compliance with the requirements of each major federal program 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 the University of Central Missouri'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 the University of Central Missouri'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 the University of Central Missouri'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 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards require the auditor to perform limited procedures on the University of Central Missouri's response to the noncompliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. 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

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

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 University of Central Missouri's response to the internal control over compliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. University of Central Missouri'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.

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 University of Central Missouri as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the University of Central Missouri's basic financial statements. We have issued our report thereon dated November 2, 2022, 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 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

November 30, 2022

UNIVERSITY OF CENTRAL MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing 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		\$ — \$	73,779
Federal SEOG	84.007			248,777
Federal Work Study	84.033			257,612
Federal Pell Grants	84.063			9,818,627
Iraq-Afghanistan Service Grant	84.408			5,983
Federal Direct Student Loans	84.268			31,555,654
Federal Perkins Loan	84.038			2,721,768
<i>Total Student Financial Aid Cluster - Direct</i>				<u>44,682,200</u>
Undergraduate International Studies and Foreign Language Programs - Mideast Meets Midwest - Direct	84.016A	P016A160063		29,796
Federal Supplemental Educational Opportunity Grants - SIP: Achieving Student Success - Direct	84.031F	P031F180073		<u>405,525</u>
TRIO Cluster - Direct				
Student Support Services	84.042	P042A150511-18		(15,861)
McNair Central Achievers Program	84.217	P217A120236-16		283,008
Veterans Upward Bound	84.047V	P047V170230-18		260,192
<i>Total TRIO Cluster - Direct</i>				<u>527,339</u>
Education Stabilization Fund - Higher Education Emergency Relief Fund - Direct				
COVID-19 CARES Higher Education Emergency Relief Fund - Student Aid	84.425E	P425E201642		10,674,350
COVID-19 CARES Higher Education Emergency Relief Fund - Institutional Support	84.425F	P425F200154		1,390,267
COVID-19 CARES Higher Education Emergency Relief Fund - Strengthening Institutions Program	84.425M	P425M200619		1,201,183
COVID-19 FY22 Leadership Specialist ESSER II	84.425D			95,243
COVID-19 FY22 Literacy & Language K-3	84.425D			88,475
COVID-19 FY22 Literacy & Language K-12	84.425D			84,044
COVID-19 FY22 Literacy Instruction & Intervention Specialist	84.425D			48,165
COVID-19 Mathematics Consultant	84.425D			78,058
COVID-19 FY22 Teacher Recruitment & Retention Specialist	84.425D			95,255
<i>Total Education Stabilization Fund - Direct</i>				<u>13,755,040</u>
Passed Through Missouri Department Of Elementary And Secondary Education				
Special Education Cluster (IDEA) - Indirect				
Special Education Consultants - RPDC - Positive Behavior	84.027	unknown		3,858
Special Education Consultants - RPDC- Consolidated Work	84.027	unknown		271
FY22 DCI Consultants	84.027A	unknown		357,619
Part B RPDC Director Support	84.027A	unknown		2
Special Ed Improvement Consultant	84.027A	unknown		(65)
IDEA Compliance Consultant	84.027A	unknown		(57)
SW-PBS Consultant Tier 1, Tier 2/3	84.027A	unknown		(33)
Special Ed Collaborative Work	84.027A	unknown		(704)
Title II A Leadership Specialist	84.027A	unknown		(57)
FY19 MMD CST Cohort 1 & 2	84.027A	unknown		78
FY20 DCI Consultant	84.027A	unknown		(5,184)
FY20 DCI Travel Expenses	84.027A	unknown		(69)
FY20 IDEA Compliance Consultant	84.027A	unknown		(75)
FY20 Special Education Improvement	84.027A	unknown		(65)
FY20 SW PBS Consultant	84.027A	unknown		(2,035)
FY21 DCI Consultants	84.027A	unknown		(1,311)
FY21 IDEA Compliance Consultant	84.027A	unknown		2,236
FY21 RPDC Director Support	84.027A	unknown		(531)
FY21 Special Educ Improvement Consultant	84.027A	unknown		(69)
FY21 SW PBS Consultant	84.027A	unknown		231
FY22 IDEA Compliance	84.027A	unknown		96,320
FY22 RPDC Director Support	84.027A	unknown		69,980
FY22 Special Ed Improvement Consultant	84.027A	unknown		101,345
FY22 SW-PBS Consultant	84.027A	unknown		185,459
DESE Federal Pass Through Funds	84.027A	unknown		5,890
<i>Total Special Education Cluster (IDEA) - Indirect</i>				<u>813,034</u>

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Or Other Identifying Number	Passed Through To Sub- recipients	Total Federal Expenditures
SPDG Consolidated Work Professional Development - Indirect	84.323	unknown	\$ —	\$ (1,562)
FY21 DCI Travel Expense - Indirect	84.323A	unknown	—	546
FY22 DCI Travel Expense - Indirect	84.323A	unknown	—	14,453
			—	<u>13,437</u>
Title I Grants to Local Educational Agencies:				
FY20 Continuous Improvement Consultant - Indirect	84.010A	unknown	—	(5,089)
FY21 Continuous Improvement Consultant - Indirect	84.010A	unknown	—	1,818
FY22 Continuous Improvement Consultants - Indirect	84.010A	unknown	—	81,730
			—	<u>78,459</u>
Migrant English Language Learning - Indirect	84.011		—	(3,187)
Migrant English Language Learning - Indirect	84.011		—	(9)
			—	<u>(3,196)</u>
Supporting Effective Instruction State Grants:				
FY21 Leadership Specialist - Indirect	84.367A	unknown	—	(61)
FY20 Leadership Specialist - Indirect	84.367A	unknown	—	(399)
FY22 Leadership Specialist - Indirect	84.367A	unknown	—	87,607
Mentor-Mentee Program - Indirect	84.367A	unknown	—	21,000
2017 - 2018 SEED Summer Camp Grant - Indirect	84.367D	92-MO02-SEED2017-CAMP	—	27
2017 - 2018 SEED Invitational Leadership Institute - Indirect	84.367D	92-MO02-SEED2017-ILI	—	752
2017 - 2018 STEM-Based Literacy: A Statewide Initiative - Indirect	84.367		—	157
			—	<u>109,083</u>
Career and Technical Education - Basic Grants to States:				
Ag Externships - Indirect	84.048A	FAIN V048A180025	—	(2)
Phase 2: A Proposal to Develop CTE Skilled Trades Pathways Courses - Indirect	84.048A	V048A190025	—	33,595
MO Career Pathways Grant - Externships - Indirect	84.048A	FAIN V048A190025	—	(404)
FY22 Non-Traditional Events - Indirect	84.048A	None Given	—	1,948
FY22 New Teacher Institute - Indirect	84.048A	NTDMZU0ZTSTYZ	—	9,000
Pathways for Teacher Grant - Indirect	84.048A	FAIN V048A200025	—	(146)
Professional Development of Skilled Tech Teachers for CTE Skilled Trades Pathway Courses - Indirect	84.048A	None Given	—	11,999
Skilled Technical Sciences Model Curriculum for Graphic Arts, Welding Technology and Auto Body Repair - Indirect	84.048A	None Given	—	61,511
			—	<u>117,501</u>
MO Comprehensive State Literacy Development (CLSD) - Indirect	84.371C	PL 111-117	—	380,710
<i>Total Passed Through Missouri Department of Elementary And Secondary Education</i>			—	<u>1,509,028</u>
Passed Through The Curators Of The University Of Missouri				
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Collaborating with other Educator Preparation Programs - Indirect	84.325A	3H325A120003	—	2,136
Passed Through Warrensburg School District				
21st Century Community Learning Center - Indirect	84.287	5459-Cohort 9	—	(1,332)
Total U.S. Department Of Education			—	<u>60,909,732</u>
U.S. Department Of Transportation				
Passed Through Missouri Department of Transportation				
Master Plan and Airport Layout Plan Update - Indirect	20.106	21-019A-1	—	186,120
FMCSA Cluster - Indirect				
FY21 Commercial Motor Vehicle Survey	20.218	21-CMV-MC-007	—	59,548
LawEnforcement Phlebotomy Program	20.218	DTNH2217D00040-693JJ920F000	—	28,622
<i>Total FMCSA Cluster - Indirect</i>			—	<u>88,170</u>
Highway Safety Cluster - Indirect				
Driver Improvement Program	20.600	18-PT-02-048	—	179
FY19 Driver Improvement Program	20.600	19-PT02-001	—	3
FY19 - Occupant Protection Enforcement Campaign	20.600	19-PT-02-067	—	1
FY19 - Occupant Protection Law Enforcement Liaison	20.600	19-PT-02-068	—	(2)
FY20 Occupant Protection LEL	20.600	20-PT-02-140	—	2
FY20 Driver Improvement Program	20.600	20-PT-02-142	—	362
FY21 - Driver Instructor Course	20.600	21-DE-02-001	—	7,932
FY21 Instructor Development	20.600	21-DE-02-002	—	13,231
FY21 Occupant Protection LEL	20.600	21-PTS-02-141	—	32,381
FY21 Driver Improvement Program	20.600	21-PT-02-097	—	12,818
FY22 Driver Improvement Program	20.600	22-PT-02-001	—	33,970
FY22 Occupant Protection LEL	20.600	22-PT-02-150	—	46,833
			—	<u>147,710</u>

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Or Other Identifying Number	Passed Through To Sub- recipients	Total Federal Expenditures
National Priority Safety Programs - Indirect:				
FY21 Statewide Seat Belt Survey	20.616	21-M2HVE-05035	\$ —	\$ 22,718
FY21 Survey of Child Passenger Safety Seat	20.616	21-M2CP S-05-001	—	5,958
FY Survey Teen Seat Belt	20.616	21-M2HVE-05-013	—	4,459
FY21 MOU Phebotomy	20.616	21-M2HVE-05-013	—	5,325
FY21 Enforcement OP	20.616	21-M2HVE-05-034	—	68,838
FY21 Drug Impaired Driving	20.616	21-M5OT-03-006	—	68,148
FY22 Enforcement OP	20.616	22-M2HVE-05-032	—	74,348
FY22 Statewide Safety Belt Survey	20.616	22-M5HVE-05-031	—	141,927
FY22 Survey Prep Teen HS Safety	20.616	22-M2HVE-05-014	—	2,117
FY22 Drug Impaired Driving	20.616	22-M5OT-03-001	—	127,809
			—	53,1647
			—	679,357
<i>Total Highway Safety Cluster - Indirect</i>				
Alcohol Open Container Requirements Program - Indirect				
FY20 Impaired Driving Countermeasure	20.607	20-154-AL-023	—	(222)
FY21 Alcohol LEL	20.607	21-154-AL-139	—	35,107
FY21 Enforcement Drive Sober	20.607	21-154-AL-037	—	183,185
FY21 Impaired Driving	20.607	21-154-AL-140	—	82,547
FY22 Alcohol Law Enforcement Liaison	20.607	22-M5HVE-03-031	—	90,406
FY22 Drive Sober Enforcement	20.607	22-154-AL-104	—	237,049
FY22 Impaired Driving Countermeasure	20.607	22-154-AL-131	—	373,621
			—	1,001,693
			—	1,955,340
Total U.S. Department Of Transportation				
U.S. Department Of Health And Humans Services				
Passed Through Missouri Department Of Health And Senior Services				
Injury Prevention and Control Research and State and Community Based Programs -	93.136	AOC19380249	—	46,138
Passed Through Children's Hospital Medical Center				
Microbiology and Infectious Diseases Research - Developmental Mechanisms of Trachea-Esophageal Birth Defects - Indirect	93.856	5P0IHD093363-03	—	1,246
Wnt/PCP Signaling in the Intestinal Epithelium - Indirect	93.847	7K02DK101618-06	—	3,020
			—	50,404
Total U.S. Department Of Health And Human Services				
National Science Foundation				
MoLSAMO - Direct	47.076	1619639	—	13,725
Anchoring HS Students in Real Life Issues that Integrate STEM Content and Literacy - Direct	47.076	2010312	—	28,764
			—	42,489
US Science Support Program Ocean Discovery Program - Direct	47.050	119 (GG009393-04)	—	25,971
			—	68,460
U.S. Department Of Agriculture				
Capacity Building for Non-Land Grant Colleges of Agriculture - Certified to Teach Ag - Direct	10.326	2018-70001-28753	—	11,233
Capacity Building for Non-Land Grant Colleges of Agriculture - Building Partnerships Between Stakeholders in Western Missouri - Direct	10.326	2018-7001-28152	—	51,098
			—	62,331
Passed Through Missouri Department Of Health And Senior Services				
Child and Adult Care Food Program - Indirect	10.558	ERS46110155	—	18,354
			—	80,685
U.S. Department of Justice				
National Endowment of Humanities				
Passed Through National Writing Project				
Curating Black History in KC - Indirect	45.164	92-MO02-2022BMPU	—	2,741
Passed Through Missouri Department Of Public Safety				
First Aid Fourniquets Equipment - Indirect	16.738	2018-LLWBG-092	—	1
MOSWIN Interoperable Mobile Radios - Indirect	16.738	2020-MU-BX-0059-77	—	9,004
			—	9,005
			—	11,746
Total U.S. Department Of Justice				
U.S. Department Of Labor				
Occupational Safety and Health State Program - Susan Harwood Training Grant - Electric Arc Safety - Direct	17.502	SH-37168-21-60-F-29	—	87,007
Occupational Safety and Health State Program - Susan Harwood Training Grant - Electric Arc Safety - Direct	17.502	SH-99065-SH0	—	29,561
			—	116,568
Total U.S. Department Of Labor				
U.S. Department of the Interior				
Native American Graves Protection and Repatriation Act - McChures Digitization and Consultation Project - Direct	15.922	P20AP00270	—	44,401
			—	44,401
Total U.S. Department of the Interior				
U.S. Department Of Homeland Security				
Federal Emergency Management Agency				
Disaster Grants - Public Assistance - 100% Reimbursement - Direct	97.036		—	558,231
Disaster Grants - Public Assistance - 75% Reimbursement - Direct	97.036		—	51,726
			—	609,957
Total U.S. Department Of Homeland Security				
Total Expenditures of Federal Awards				
			\$ —	\$ 63,847,293

UNIVERSITY OF CENTRAL MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2022

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, 2022. 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, 2022. 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. Pass-through entity identifying numbers are presented where available.

3. Basis Of Accounting

Amounts reported in 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.

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 are 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, 2022 consists of:

<u>Assistance Listing Number</u>	<u>Program Name</u>	<u>Outstanding Balance</u>
84.038	Perkins Loan Program	\$ 2,133,321

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, 2022

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	Federal Assistance Listing Number
Education Stabilization 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
COVID-19 CARES Higher Education Emergency Relief Fund - Strengthening Institutions Program	84.425M
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D

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

\$1,915,419

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, 2022

Section II - Financial Statement Findings

None

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)* For The Year Ended June 30, 2022

Section III - Federal Award Findings And Questioned Costs

Finding 2022-001 – Significant Deficiency - Procurement

Federal Assistance Listing No. 84.425F, 84.425M

U.S. Department Of Education

ESF Section 2 – Higher Education (Higher Education Emergency Relief Fund (HEERF))

Criteria: 2 CFR section 200.3018 requires grantees to have and use documented procurement procedures in accordance with the Uniform Guidance for the acquisition of property or services under a federal grant.

Condition: In our nonstatistical sample of 6 expenditures, we noted 2 expenditures for which the University did not retain documentation of price or rate quotations obtained from an adequate number of qualified sources prior to the purchase or the rationale for limiting competition if such price or rate comparisons were not considered necessary.

Cause: Management charged with oversight over the federal grant could not support their compliance with these procurement requirements under the Uniform Guidance. Additionally, controls over compliance were not designed effectively to ensure compliance with such grant requirements.

Effect: Instances of noncompliance were not detected by management.

Questioned Costs: Not applicable.

Context: 2 individual expenditures ranging in amounts of \$57,312 and \$90,000 were purchased under the federal grant without obtaining quotes, using a competitive bid process or documenting the rationale for limiting competition.

Identification as a Repeat Finding: Not applicable.

Recommendation: We recommend that management document its procurement policies for purchases under federal grants and hold training specific to these documented policies for those responsible for grant compliance.

Views Of Responsible Officials/Corrective Action Plan (Unaudited): See the corrective action plan provided by management included in their response included with this report.

UNIVERSITY OF CENTRAL MISSOURI

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)
For The Year Ended June 30, 2022**

Completion Date: February 1, 2023

Contact Person: Robert Walla – Procurement Director

Procurement and Materials Management
415 E. Clark St., Suite 118
Warrensburg, MO 64093
Office 660-543-4001 / Fax 660-543-8345

CORRECTIVE ACTION PLAN

Institutional Response to 2022-001: Significant Deficiency – Procurement Federal Assistance Listing No. 84.425F – 84.425M US Department of Education, ESF Section 2 -Higher Education (Higher Education Emergency Relief Fund HEERF)

University Response:

The University concurs with the above-mentioned finding that proper procurement practices were not followed for two purchases utilizing HEERF funds.

Corrective Action:

The University Procurement office will develop specific procurement policies to be utilized when Federal funds are used. Procurement staff will also be trained on how to procure goods and services when Federal funds are utilized. UCM staff and faculty will be trained on the approved Federal procurement process.

Anticipated Completion Date:

February 1, 2023

Contact Person:

Robert Walla – Procurement Director

UNIVERSITY OF CENTRAL MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended June 30, 2022

Finding No.	Federal Assistance Listing No.	Program	Condition	Current Year Status
2021-001	84.063	Student Financial Aid Cluster	In our nonstatistical sample of 40 students, it was noted that one student's Pell disbursement dates were not updated within COD within 15 days of the dates of disbursement for the students Fall 2020 and Spring 2021 Pell disbursements.	Corrective Action Taken