

**University of Central Missouri**

Accountants' Reports

Federal Awards Programs

June 30, 2010

# University of Central Missouri

June 30, 2010

## Contents

Schedule of Expenditures of Federal Awards.....	1
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	7
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Schedule of Expenditures of Federal Awards.....	9
Schedule of Findings and Questioned Costs .....	11
Summary Schedule of Prior Audit Findings.....	15

**University of Central Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2010**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
<b>U.S. Department of Education</b>		
Federal Supplemental Educational Opportunity Grants	84.007	\$ 228,030
Federal Work Study Program	84.033	426,096
Federal Perkins Loan Program	84.038	9,710,686
Federal Pell Grant Program	84.063	11,773,074
Federal Direct Student Loans	84.268	57,201,152
Academic Competitiveness Grants	84.375	540,365
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376	280,028
Teacher Education Assistance for College and Higher Education (TEACH) Grants	84.379	<u>116,000</u>
<b>Total Student Financial Assistance Cluster</b>		<u>80,275,431</u>
<b>Other U.S. Department of Education Direct Programs</b>		
TRIO Student Support Services	84.042	322,377
TRIO McNair Post-Baccalaureate Achievement	84.217	<u>242,498</u>
<b>Total TRIO Cluster</b>		<u>564,875</u>
<b>Fund for the Improvement of Postsecondary Education</b>		
Benchmarking International Homeland Security Education	84.116	<u>18,918</u>
<b>Safe and Drug-Free Schools and Communities National Programs</b>		
Preventing High Risk Drinking	84.184	<u>87,317</u>
<b>Passed-Through Missouri Department of Elementary and Secondary Education</b>		
Migrant Education - State Grant Program	84.011	<u>172,804</u>
<b>Special Education - Grants to States</b>		
Special Education Consultants	84.027	285,218
Professional Learning Communities Consultant	84.027	<u>90,000</u>
Total CFDA Number 84.027		<u>375,218</u>
Career and Technical Education - Basic Grants to States	84.048	<u>1,251,859</u>
Teacher Quality Partnership Grants	84.336	<u>153,973</u>
<b>Reading First State Grants</b>		
Missouri Reading First Program	84.357	66,128
Scientifically Based Research Instructor	84.357	<u>14,351</u>
Total CFDA Number 84.357		<u>80,479</u>

**University of Central Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2010**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
<b>Passed-Through Kansas City, Missouri School District</b>		
Fund For The Improvement of Education	84.215	\$ 25,915
<b>Passed-Through Missouri Department of Higher Education</b>		
ARRA - State Fiscal Stabilization Fund - Education State Grants	84.394	6,379,122
ARRA - State Fiscal Stabilization Fund - Government Services	84.397	305,636
		<u>6,684,758</u>
<b>Total State Fiscal Stabilization Fund Cluster</b>		<u>6,684,758</u>
<b>Total U.S. Department of Education</b>		<u>89,691,547</u>
 <b>U.S. Department of Transportation</b>		
<b>State and Community Highway Safety</b>		
NHTSA Central Region Diversity Outreach Liaison	20.600	50,903
NHTSA Central Region Law Enforcement Liaison	20.600	50,714
Subtotal CFDA Number 20.600		<u>101,617</u>
<b>Passed-Through Missouri Division of Highway Safety</b>		
<b>State and Community Highway Safety</b>		
Youth Enforcement	20.600	11,290
L. E. Crash Investigation Series	20.600	22,427
Driver Improvement Program	20.600	11,064
Click it or Ticket Enforcement	20.600	15,775
Child Safety Seat Belt Study	20.600	9,681
Crash Investigation	20.600	52,648
Driver Improvement Program	20.600	32,821
Click it or Ticket Enforcement	20.600	208,011
Occupant Protection - Youth Enforcement	20.600	21,803
Statewide Seat Belt Survey	20.600	71,747
Teen Seatbelt Survey	20.600	40,612
Subtotal CFDA Number 20.600		<u>497,879</u>
Total CFDA Number 20.600		<u>599,496</u>
<b>Alcohol Impaired Driving Countermeasures Incentive Grants I</b>		
Statewide DWI Enforcement	20.601	229,600
<b>Occupant Protection Incentive Grants</b>		
Teen Seat Belt Survey Studies	20.602	24,816
Statewide Seat Belt Survey and Spot Surveys	20.602	20,535
Total CFDA Number 20.602		<u>45,351</u>

**University of Central Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2010**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
<b>Alcohol Open Container Requirements</b>		
State DWI Enforcement	20.607	\$ 192,323
Sobriety Checkpoint Supervisor Training	20.607	35,186
SFST Statewide Program	20.607	81,586
Drugs That Impair LE Training	20.607	1,259
Breath Alcohol Simulator	20.607	3,363
Breath Lab Operations	20.607	(10,325)
SFST Coordination	20.607	51,124
Sobriety Checkpoint Supervision Training	20.607	8,775
Breath Alcohol Operations	20.607	225,479
Ignition Interlock Monitoring	20.607	<u>25,906</u>
Total CFDA Number 20.607		<u>614,676</u>
<b>State Traffic Safety Information System Improvement Grants</b>		
Statewide Traffic Accident Reporting System Automation	20.610	72,219
Law Enforcement Traffic Systems Software	20.610	2,947
Statewide Accident Reporting	20.610	25,793
LETS Software Training	20.610	<u>982</u>
Total CFDA Number 20.610		<u>101,941</u>
<b>Child Safety and Child Booster Seats Incentive Grants</b>		
Click it or Ticket Enforcement	20.613	<u>113,992</u>
<b>National Highway Traffic Safety Administration Discretionary Safety Grants</b>		
Rural Seatbelt Project	20.614	<u>2,200</u>
<b>Total Highway Safety Cluster</b>		<u>1,707,256</u>
<b>Passed-Through Missouri Department of Transportation</b>		
ARRA - Airport Improvement Program (Federal Aviation Administration)	20.106	<u>1,735,983</u>
<b>Total U.S. Department of Transportation</b>		<u>3,443,239</u>
<b>U.S. Department of Health and Human Services</b>		
Occupational Safety and Health Training Grants	93.263	<u>2,491</u>
Social Services Research and Demonstration	93.647	<u>252,932</u>

**University of Central Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2010**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
<b>Passed-Through Missouri Department of Social Services, Missouri Child Care Resources and Referral Network Child Care Mandatory and Matching Funds of the Child Care and Development Fund</b>		
DSS Quality Technical Assistance	93.596	\$ 8,222
DSS Inclusion	93.596	40,786
DSS Dependent Care	93.596	48,840
DSS/DHSS Training	93.596	57,101
DSS Accreditation	93.596	50,283
DSS Quality Technical Assistance	93.596	(2,167)
DSS Inclusion	93.596	11,126
DSS Dependent Care	93.596	(3,916)
DSS Training	93.596	(1,114)
DSS Accreditation	93.596	<u>3,907</u>
Total CFDA Number 93.596		<u>213,068</u>
<b>Passed-Through Catholic Charities of Kansas City Compassion Capital Fund</b>		
	93.009	<u>10,656</u>
<b>Total U.S. Department of Health and Human Services</b>		<u>479,147</u>
<b>U.S. Small Business Administration</b>		
Small Business Development Centers	59.037	<u>129,408</u>
<b>Total U.S. Small Business Administration</b>		<u>129,408</u>
<b>National Science Foundation</b>		
Mathematical and Physical Sciences	47.049	<u>(1,188)</u>
<b>Education and Human Resources</b>		
Computer Science & Math Scholarship Program	47.076	116,188
A New Approach to Analytical Chemistry	47.076	16,147
Exploring Student Understanding of Physical Chemistry	47.076	<u>5,044</u>
Total CFDA Number 47.076		<u>137,379</u>
<b>Total National Science Foundation</b>		<u>136,191</u>

**University of Central Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2010**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>CFDA Number</b>	<b>Amount Expended</b>
<b>U.S. Department of Agriculture</b>		
Grants for Agricultural Research, Competitive Research Grants	10.206	\$ 30,164
Child and Adult Care Food Program	10.558	44,075
Resource Conservation and Development	10.901	1,196
<b>Total U.S. Department of Agriculture</b>		<b>75,435</b>
<b>Federal Communications Commission</b>		
ARRA - DTV Walk in Center and Mobile Center	32.XXX	33,416
<b>Total Federal Communications Commission</b>		<b>33,416</b>
<b>U.S. Department of Justice</b>		
<b>Passed-Through Missouri Department of Public Safety</b>		
Enforcing Underage Drinking Laws Program	16.727	5,572
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	103,982
<b>Total U.S. Department of Justice</b>		<b>109,554</b>
<b>U.S. Environmental Protection Agency</b>		
<b>Passed-Through Missouri Conservation Commission</b>		
Targeted Watersheds Grants	66.439	4,124
<b>Total U.S. Environmental Protection Agency</b>		<b>4,124</b>
<b>National Endowment for the Arts</b>		
Promotion of the Arts - Grants to Organizations and Individuals	45.024	10,000
<b>Total National Endowment for the Arts</b>		<b>10,000</b>

**University of Central Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2010**

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
<b>U.S. Department of Energy</b>		
Passed-Through Missouri Institute of Science & Technology ARRA - Conservation Research and Development	81.086	\$ <u>34,032</u>
<b>Total U.S. Department of Energy</b>		<u>34,032</u>
		<u>\$ 94,146,093</u>

**Notes to Schedule**

1. This schedule includes the federal awards activity of University of Central Missouri and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.
2. Of the federal expenditures presented in this schedule, University of Central Missouri provided no federal awards to subrecipients.



**Independent Accountants' Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of the Financial  
Statements Performed in Accordance with *Government Auditing Standards***

Board of Governors  
University of Central Missouri  
Warrensburg, Missouri

We have audited the financial statements of the business-type activities and the aggregate discretely presented component unit of University of Central Missouri as of and for the year ended June 30, 2010, which collectively comprise its basic financial statements, and have issued our report thereon dated November 1, 2010, which contained a reference to the report of other accountants. We conducted our audit in accordance with 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 University of Central Missouri Foundation, which comprise the financial statements of the discretely presented component unit, were not audited in accordance with *Government Auditing Standards*.

***Internal Control Over Financial Reporting***

In planning and performing our audit, we considered the University's internal control over financial reporting as a basis for designing our auditing procedures 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's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

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 University's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the University'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 determination of financial statement amounts. 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*.

Board of Governors  
University of Central Missouri

We noted certain matters that we reported to the University's management in a separate letter dated November 1, 2010.

This report is intended solely for the information and use of the governing body, management and others within the University and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

November 1, 2010

## **Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Schedule of Expenditures of Federal Awards**

Board of Governors  
University of Central Missouri  
Warrensburg, Missouri

### ***Compliance***

We have audited the compliance of University of Central Missouri with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the compliance of University of Central Missouri based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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'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. Our audit does not provide a legal determination on the University's compliance with those requirements.

In our opinion, University of Central Missouri complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

### ***Internal Control Over Compliance***

The management of University of Central Missouri is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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's internal control over compliance.

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

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

***Schedule of Expenditures of Federal Awards***

We have audited the financial statements of the business-type activities, the aggregate discretely presented component unit of University of Central Missouri as of and for the year ended June 30, 2010, and have issued our report thereon dated November 1, 2010, which contained a reference to the report of other accountants. Our audit was performed for the purpose of forming and opinion on the financial statements that collectively comprise University of Central Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the governing body, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

November 1, 2010

**University of Central Missouri**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2010**

**Summary of Auditor's Results**

1. The opinion expressed in the independent accountants' report was:  
 Unqualified     Qualified     Adverse     Disclaimed
  
2. The independent accountants' report on internal control over financial reporting described:  
Significant deficiency(ies) noted considered material weakness(es)?     Yes     No  
Significant deficiency(ies) noted that are not considered to be a material weakness?     Yes     No matters reported
  
3. Noncompliance considered material to the financial statements was disclosed by the audit?     Yes     No
  
4. The independent accountants' report on internal control over compliance with requirements applicable to major federal awards programs described:  
Significant deficiency(ies) noted considered material weakness(es)?     Yes     No  
Significant deficiency(ies) noted that are not considered to be a material weakness?     Yes     No
  
5. The opinion expressed in the independent accountants' report on compliance with requirements applicable to major federal awards was:  
 Unqualified     Qualified     Adverse     Disclaimed
  
6. The audit disclosed findings required to be reported by OMB Circular A-133?     Yes     No

**University of Central Missouri**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2010**

7. The University's major programs were:

<b>Cluster/Program</b>	<b>CFDA Number</b>
Student Financial Assistance Cluster	
Federal Supplemental Educational Opportunity Grants	84.007
Federal Work Study Program	84.033
Federal Perkins Loan Program	84.038
Federal Pell Grant Program	84.063
Federal Direct Student Loans	84.268
Academic Competitiveness Grants	84.375
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376
Teacher Education Assistance for College and Higher Education (TEACH) Grants	84.379
TRIO Cluster	
TRIO Student Support Services	84.042
TRIO McNair Post-Baccalaureate Achievement	84.217
Career and Technical Education - Basic Grants to States	84.048
State Fiscal Stabilization Fund Cluster	
ARRA - State Fiscal Stabilization Fund - Education State Grants	84.394
ARRA - State Fiscal Stabilization Fund - Government Services	84.397
Highway Safety Cluster	
State and Community Highway Safety	20.600
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601
Occupant Protection Incentive Grants	20.602
Alcohol Open Container Requirements	20.607
State Traffic Safety Information System Improvement Grants	20.610
Child Safety and Child Booster Seats Incentive Grants	20.613
National Highway Traffic Safety Administration Discretionary Safety Grants	20.614
ARRA - Airport Improvement Program	20.106

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$416,120.

9. The University qualified as a low-risk auditee as that term is defined in OMB Circular A-133?

Yes

No

**University of Central Missouri**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2010**

**Findings Required to be Reported by *Government Auditing Standards***

<b>Reference Number</b>	<b>Finding</b>	<b>Questioned Costs</b>
-----------------------------	----------------	-----------------------------

---

No matters are reportable.

**University of Central Missouri**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2010**

**Findings Required to be Reported by OMB Circular A-133**

<b>Reference Number</b>	<b>Finding</b>	<b>Questioned Costs</b>
-----------------------------	----------------	-----------------------------

---

No matters are reportable.



**University of Central Missouri**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2010**

Reference Number	Summary of Finding	Status
09-2	<p style="text-align: center;">U.S. Department of Education – Student Financial Aid            Federal Direct Student Loans,            CFDA Number 84.268, Award Number P268K090253,            Program Year 2008 – 2009</p> <p>Criteria or Specific Requirement – Special Tests and Provisions – Federal regulations provide the University is responsible for notifying the Federal Direct Loan (FDL) lender of student enrollment status changes on a timely basis.</p> <p>Condition – Sixteen student enrollment status changes were not communicated to the FDL lender on a timely basis.</p> <p>Context – Out of a population of 1,046 student enrollment status changes requiring FDL lender notification, a sample of 30 student status changes was selected for testing. Of the 30 status changes tested, 16 of the status changes were not communicated to the FDL lender timely.</p> <p>Effect – The FDL lender was not notified of student enrollment status changes on a timely basis.</p> <p>Cause – The programming developed by the University to create the data files used to notify the National Student Loan Data System (NSLDS) of student status changes did not properly calculate these borrowers’ student graduation dates. Therefore, the enrollment status changes were not reported to NSLDS on a timely basis.</p>	Resolved

**University of Central Missouri**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2010**

Reference Number	Summary of Finding	Status
09-3	<p>U.S. Department of Education – Student Financial Aid Federal Perkins Loan Program, CFDA Number 84.038, Award Number P038A092293, Federal Direct Student Loans, CFDA Number 84.268, Award Number P268K090253, Federal Pell Grant Program, CFDA Number 84.063, Award Number P063P090253 Program Year 2008 – 2009</p> <p>Criteria or Specific Requirement – Special tests and Provisions – Return of Title IV Funds</p> <p>Condition – Nineteen students’ financial aid refunds were calculated incorrectly.</p> <p>Context – Out of a population of 315 students who withdrew or dropped out during the fiscal year, a sample of 30 was selected for testing. Of the 30, 19 of the refund calculations were calculated incorrectly.</p> <p>Effect – For students who withdrew or dropped out during the Fall 2008 semester, \$198 was over refunded by the University. For students who withdrew or dropped out during the Spring 2009 semester, \$368 was under refunded by the University.</p> <p>Cause – The University incorrectly calculated the number of days in the Fall 2008 and Spring 2009 semesters.</p>	Resolved

**University of Central Missouri**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2010**

Reference Number	Summary of Finding	Status
09-4	U.S. Department of Education – Student Financial Aid Federal Perkins Loan Program, CFDA Number 84.038, Award Number P038A082293, Federal Supplemental Educational Opportunity Grant Program, CFDA Number 84.007, Award Number P007A082293 Federal Direct Student Loans, CFDA Number 84.268, Award Number P268K080253, Federal Work Study Program, CFDA Number 84.033, Award Number P033A082293, Federal Pell Grant Program, CFDA Number 84.063, Award Number P063P080253 Academic Competitiveness Grant (ACG), CFDA Number 84.375, Award Number P375A080253, National Science and Mathematics Access to Retain Talent (SMART) Grants, CFDA Number 84.376, Award Number P3765080253 Program Year 2007 – 2008	Resolved

Criteria or Specific Requirement – Reporting

Condition – Information was incorrectly reported to the U.S. Department of Education on the Fiscal Operations Report and Application to Participate (FISAP) for the award period July 1, 2007, to June 30, 2008.

Context – Reported SMART Grant expenditures did not match the University’s general ledger on Part II, Section E. Perkins borrowers whose loans had been assigned to and accepted by the United States, the administrative cost allowances, and the cost of loan principal and interest cancelled for all other teaching service did not match University generated reports on Part III, Section C. No support was provided for Part III, Section C, Status of Borrowers.

Effect – The information contained in those sections of the FISAP was incorrectly reported to the U.S. Department of Education.

Cause – The University unintentionally reported incorrect information on the FISAP report.

**University of Central Missouri**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2010**

Reference Number	Summary of Finding	Status
08-3	<p style="text-align: center;">U.S. Department of Education – Student Financial Aid            Federal Direct Student Loans,            CFDA Number 84.268, Award Number P268K080253,            Program Year 2007 – 2008</p> <p>Criteria or Specific Requirement – Special Tests and Provisions – Federal regulations provide the University is responsible for notifying the Federal Direct Loan (FDL) lender of student enrollment status changes on a timely basis.</p> <p>Condition – Fourteen student enrollment status changes were not communicated to the FDL lender on a timely basis.</p> <p>Context – Out of a population of 737 student enrollment status changes requiring FDL lender notification, a sample of 30 student status changes was selected for testing. Of the 30 status changes tested, 14 of the status changes were not communicated to the FDL lender timely.</p> <p>Effect – The FDL lender was not notified of student enrollment status changes on a timely basis.</p> <p>Cause – The programming developed by the University to create the data files used to notify the National Student Loan Data System (NSLDS) of student status changes did not properly calculate these borrowers’ student graduation dates. Therefore, the enrollment status changes were not reported to NSLDS on a timely basis.</p>	Resolved

**University of Central Missouri**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2010**

Reference Number	Summary of Finding	Status
08-5	<p>U.S. Department of Education – Student Financial Aid  Federal Perkins Loan Program,  CFDA Number 84.038, Award Number P038A072293,  Federal Supplemental Educational Opportunity Grant Program,  CFDA Number 84.007, Award Number P007A072293  Federal Direct Student Loans,  CFDA Number 84.268, Award Number P268K070253,  Federal Work Study Program,  CFDA Number 84.033, Award Number P033A072293,  Federal Pell Grant Program,  CFDA Number 84.063, Award Number P063P070253  Academic Competitiveness Grant (ACG),  CFDA Number 84.375, Award Number P375A070253,  National Science and Mathematics Access to Retain Talent  (SMART) Grants, CFDA Number 84.376, Award Number  P3765070253  Program Year 2006 – 2007</p>	Resolved

Criteria or Specific Requirement – Reporting

Condition – Information was incorrectly reported to the U.S. Department of Education on the Fiscal Operations Report and Application to Participate (FISAP) for the award period July 1, 2006, to June 30, 2007.

Context – Total tuition and fees had not been updated from the prior year’s FISAP with current fiscal year amounts and reported SMART Grant expenditures did not match University generated reports on Part II, Section E. Perkins borrowers whose loans had been assigned due to default or liquidation did not match University generated reports on Part III, Section C. Estimates instead of actual numbers were entered into Part V, Sections G, H and I, and were not updated prior to the final FISAP being submitted.

Effect – The information contained in those sections of the FISAP was incorrectly reported to the U.S. Department of Education.

Cause – The University unintentionally reported incorrect information on the FISAP report.