

---

***UNIVERSITY OF CENTRAL MISSOURI***  
*UNIFORM GUIDANCE*  
*SINGLE AUDIT REPORT*  
*JUNE 30, 2019*

---

## Contents

---

|  | Page    |
|--|---------|
| Independent Auditors' Report On Internal Control Over<br>Financial Reporting And On Compliance And Other<br>Matters Based On An Audit Of Financial Statements<br>Performed In Accordance With <i>Government Auditing<br/>Standards</i> ..... | 1 - 2   |
| Independent Auditors' Report On Compliance For<br>Each Major Federal Program; Report On Internal<br>Control Over Compliance; And Report On Schedule<br>Of Expenditures Of Federal Awards Required By<br>The Uniform Guidance .....           | 3 - 5   |
| Schedule Of Expenditures Of Federal Awards .....   | 6 - 8   |
| Notes To Schedule Of Expenditures Of Federal Awards .....  | 9 - 10  |
| Schedule Of Findings And Questioned Costs .....  | 11 - 13 |
| Summary Schedule of Prior Audit Findings .....   | 14      |



RubinBrown LLP  
Certified Public Accountants  
& Business Consultants

One Kansas City Place  
1200 Main Street  
Suite 1000  
Kansas City, MO 64105

T 816.472.1122

W [rubinbrown.com](http://rubinbrown.com)  
E [info@rubinbrown.com](mailto:info@rubinbrown.com)

**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, 2019, 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 14, 2019. 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) to determine the 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 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*.

### **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 14, 2019



RubinBrown LLP  
Certified Public Accountants  
& Business Consultants

One Kansas City Place  
1200 Main Street  
Suite 1000  
Kansas City, MO 64105

T 816.472.1122

W [rubinbrown.com](http://rubinbrown.com)  
E [info@rubinbrown.com](mailto:info@rubinbrown.com)

**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, 2019. 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, 2019.

### **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. We did not identify any deficiencies in internal control over compliance that we consider to be material weakness. However, material weaknesses may exist that have not been identified.

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, 2019, and have issued our report thereon dated October 14, 2019, 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*

October 14, 2019

**UNIVERSITY OF CENTRAL MISSOURI**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2019**

| Federal Grantor/Pass-Through Grantor/<br>Program Or Cluster Title                             | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through<br>To Sub-<br>recipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|--|----------------------------------|
| <b>U.S. Department Of Education</b>   |                           |   |  |                                  |
| Student Financial Aid Cluster -Direct   |                           |   |  |                                  |
| TEACH Grants  | 84.379                    |   | \$ —                                       | \$ 92,317                        |
| Federal SEOG  | 84.007                    |   | —  | 229,758                          |
| Federal Work Study  | 84.033                    |   | —  | 271,126                          |
| Federal Pell Grants   | 84.063                    |   | —  | 13,658,355                       |
| Federal Direct Student Loans  | 84.268                    |   | —  | 46,228,099                       |
| Federal Perkins Loan  | 84.038                    |   | —  | 6,015,485                        |
| <i>Total Student Financial Aid Cluster - Direct</i>   |                           |   | —  | 66,495,140                       |
| Mideast Meets Midwest - Direct  | 84.016A                   |   | 48,438                                     | 84,388                           |
| SIP: Achieving Student Success - Direct   | 84.031F                   |   | —  | 88,919                           |
| TRIO Cluster - Direct   |                           |   |  |                                  |
| Student Support Services  | 84.042                    |   | —  | 362,926                          |
| McNair Central Achievers Program  | 84.217                    |   | —  | 267,864                          |
| Veterans Upward Bound   | 84.047V                   |   | —  | 300,067                          |
| <i>Total TRIO Cluster - Direct</i>  |                           |   | —  | 930,857                          |
| <b>Passed Through Missouri Department Of Elementary<br/>And Secondary Education</b>           |                           |   |  |                                  |
| Migrant English Language Learning - Indirect  | 84.011                    | unknown   | —  | 179                              |
| Special Education (IDEA) Cluster - Indirect   |                           |   |  |                                  |
| Part B PLC Consultant   | 84.027A                   | unknown   | —  | 83                               |
| Special Ed Improvement Consultant   | 84.027A                   | unknown   | —  | 12                               |
| IDEA Compliance Consultant  | 84.027A                   | unknown   | —  | 33                               |
| SW-PBS Consultant Tier 1, Tier 2/3  | 84.027A                   | unknown   | —  | 89                               |
| Special Ed Collaborative Work   | 84.027A                   | unknown   | —  | 801                              |
| SPDG Collaborative Work PD  | 84.027A                   | unknown   | —  | 25                               |
| FY19 RPDC Director Support  | 84.027A                   | unknown   | —  | 69,554                           |
| FY19 PLC Consultant   | 84.027A                   | unknown   | —  | 67,483                           |
| FY19 Special Ed Improvement Consult   | 84.027A                   | unknown   | —  | 95,694                           |
| FY19 IDEA Compliance Consultant   | 84.027A                   | unknown   | —  | 94,227                           |
| FY19 SW-PBS Consultant  | 84.027A                   | unknown   | —  | 150,092                          |
| FY19 MMD CST Cohort 1 & 2   | 84.027A                   | unknown   | —  | 239,320                          |
| FY19 MMD Travel Expenses  | 84.027A                   | unknown   | —  | 14,226                           |
| <i>Total Special Education (IDEA) Cluster</i>   |                           |   | —  | 731,639                          |
| FY Title II.A Leadership Specialist - Indirect  | 84.367A                   | unknown   | —  | 98,880                           |
| FY19 Non-Traditional Events Program - Indirect  | 84.048A                   | unknown   | —  | 7,500                            |
| Ag Externships - Indirect   | 84.048A                   | FAIN V048A180025                                | —  | 2,554                            |
| <i>Total Passed Through Missouri Department of Elementary<br/>    And Secondary Education</i> |                           |   | —  | 840,752                          |
| <b>Passed Through The Curators Of The University Of Missouri</b>                              |                           |   |  |                                  |
| Collaborating With Other Educator Preparation Programs - Indirect                             | 84.325A                   | 3H325A120003                                    | —  | 2,499                            |
| <b>Passed Through the National Writing Project</b>  |                           |   |  |                                  |
| SEED Summer Camp - Indirect (2017 - 2018)   | 84.367D                   | 92-MO02-SEED2017-CAMP                           | —  | 2,405                            |
| SEED Summer Camp Grant - Indirect (2018 - 2019)   | 84.367D                   | 92-MO02-SEED2017-CAMP                           | —  | 10,438                           |
| <i>Total U.S. Department Of Education</i>   |                           |   | 48,438                                     | 68,455,398                       |



**UNIVERSITY OF CENTRAL MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
For The Year Ended June 30, 2019**

| Federal Grantor/Pass-Through Grantor/<br>Program Or Cluster Title           | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through<br>To Sub-<br>recipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|--|----------------------------------|
| <b>U.S. Department Of Transportation</b>                                    |                           |   |  |                                  |
| <b>Passed Through Missouri Division Of Highway Safety</b>                   |                           |   |  |                                  |
| Airport Improvement Program - Indirect                                      | 20.106                    | #17-019A-1                                      | \$ — \$                                    | 1,654,412                        |
| Highway Safety Cluster - Indirect   |                           |   |  |                                  |
| FY19 - Occupant Protection Enforcement Campaign                             | 20.600                    | 19-PT-02-067                                    | 73,933                                     | 106,139                          |
| FY19 - Statewide Seatbelt Survey  | 20.600                    | 19-PT-02-006                                    | —  | 141,542                          |
| FY19 - Drug Impaired Driving  | 20.616                    | 19-M5OT-03-002                                  | —  | 124,288                          |
| FY19 - Occupant Protection Law Enforcement Liaison                          | 20.600                    | 19-PT-02-068                                    | —  | 28,426                           |
| FY19 Driver Improvement Program   | 20.600                    | 19-PT02-001                                     | —  | 34,393                           |
| Driver Improvement Program  | 20.600                    | 18-PT-02-048                                    | —  | 11,684                           |
| Occupant Protection Enforcement   | 20.616                    | 18-M2OP-05-020                                  | 64,629                                     | 84,672                           |
| Survey Statewide Seatbelt   | 20.616                    | 18-M2OP-05-015                                  | —  | 22,335                           |
| Teen High School Safety Belt  | 20.600                    | 18-OP-05-001                                    | —  | 6,589                            |
| Drug Impaired Driving   | 20.616                    | 18-M5OT-03-005                                  | —  | 78,807                           |
| OP LEL Contract for Services  | 20.600                    | 18-PT-02-092                                    | —  | 16,096                           |
| <i>Total Highway Safety Cluster</i>   |                           |   | <u>138,562</u>                             | <u>654,971</u>                   |
| Alcohol Open Container Requirements Program - Indirect                      |                           |   |  |                                  |
| Impaired Driving Countermeasures  | 20.607                    | 18-154-AL-130                                   | —  | 135,637                          |
| Drive Sober Campaign  | 20.607                    | 18-154-AL-154                                   | 142,475                                    | 165,208                          |
| Alcohol LEL Contract for Services   | 20.607                    | 18-154-AL-114                                   | —  | 36,712                           |
| FY 19 - Enforcement Drive Sober   | 20.607                    | 19-154-AL-019                                   | 162,913                                    | 201,054                          |
| FY19 - Impaired Driving Countermeasures                                     | 20.607                    | 19-154-AL-024                                   | —  | 344,089                          |
| FY19 - Alcohol Law Enforcement Liaison                                      | 20.607                    | 19-154-AL-071                                   | —  | 93,471                           |
| <i>Total Alcohol Open Container Requirements Program</i>                    |                           |   | <u>305,388</u>                             | <u>976,171</u>                   |
| <b>Total U.S. Department Of Transportation</b>                              |                           |   | <u>443,950</u>                             | <u>3,285,554</u>                 |
| <b>U.S. Department Of Health And Humans Services</b>                        |                           |   |  |                                  |
| <b>Passed Through Missouri Department Of Health<br/>And Senior Services</b> |                           |   |  |                                  |
| Implementation of Violence Prevention Strategy Program - Indirect           |                           |   |  |                                  |
| FY19 Implementation of Violence Prevention Strategy                         | 93.136                    | AOC19380249                                     | —  | 27,109                           |
| Implementation of Violence Prevention Strategy                              | 93.136                    | AOC17380061                                     | —  | 48,243                           |
| <i>Total Implementation of Violence Prevention Strategy Program</i>         |                           |   | —  | <u>75,352</u>                    |
| Wnt/PCP Signaling in the Intestinal Epithelium - Direct                     | 93.847                    |   | —  | 48,405                           |
| <b>Total U.S. Department Of Health And Human Services</b>                   |                           |   | <u>—</u>                                   | <u>123,757</u>                   |

# UNIVERSITY OF CENTRAL MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2019

| Federal Grantor/Pass-Through Grantor/<br>Program Or Cluster Title           | Federal<br>CFDA<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Passed<br>Through<br>To Sub-<br>recipients | Total<br>Federal<br>Expenditures |
|---|---------------------------|---|--|----------------------------------|
| <b>National Endowment For The Humanities</b>                                |                           |   |  |                                  |
| Centennial of Women's Suffrage Speaker and Event Series - Direct            | 45.129                    |   | \$ —                                       | \$ 1,752                         |
| Young Missouri Readers Reading Missouri Authors - Direct                    | 45.129                    |   | —  | 3,725                            |
| Pleiades Magazine & The Pleiades Visiting Writers Series - Direct           | 45.129                    |   | —  | 5,828                            |
| <b>Total National Endowment For The Humanities</b>                          |                           |   | <u>—</u>                                   | <u>11,305</u>                    |
| <b>National Science Foundation</b>  |                           |   |  |                                  |
| MoLSAMO - Direct  | 47.076                    |   | —  | 53,861                           |
| <b>U.S. Department Of Agriculture</b>                                       |                           |   |  |                                  |
| <b>Passed-Through The Missouri Department Of Health And Senior Services</b> |                           |   |  |                                  |
| Building Partnerships Between Stakeholders in Western Missouri              |                           |   |  |                                  |
| Western Missouri - Indirect   | 10.326                    | 2018-7001-28152                                 | —  | 75,086                           |
| Child and Adult Care Food Program - Indirect                                | 10.558                    | ERS46110155                                     | —  | 40,777                           |
| <b>Total U.S. Department Of Agriculture</b>                                 |                           |   | <u>—</u>                                   | <u>115,863</u>                   |
| <b>U.S. Department Of Housing And Urban Development</b>                     |                           |   |  |                                  |
| <b>Passed-Through Missouri Department Of Economic Development</b>           |                           |   |  |                                  |
| <b>Community Development Block Grant Program</b>                            |                           |   |  |                                  |
| JCEDC Missouri Innovation Campus - Indirect                                 | 14.228                    | 2008-DI-93                                      | —  | 16,356                           |
| <b>U.S. Department of Justice</b>   |                           |   |  |                                  |
| <b>Passed Through Missouri Department of Public Safety</b>                  |                           |   |  |                                  |
| Purchase of First Aid Tourniquets - Indirect                                | 16.738                    | 2018-LLEBG-092                                  | —  | 1,176                            |
| <b>Total Expenditures Of Federal Awards</b>                                 |                           |   | <u>\$ 492,388</u>                          | <u>\$ 72,063,270</u>             |

# UNIVERSITY OF CENTRAL MISSOURI

---

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2019

### 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, 2019. 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, 2019. 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, 2019 consists of:

| <u>CFDA Number</u> | <u>Program Name</u>  | <u>Outstanding<br/>Balance</u> |
|--------------------|----------------------|--------------------------------|
| 84.038             | Perkins Loan Program | \$ 4,822,515                   |

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, 2019**

**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?    \_\_\_\_\_    yes        x      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)?

\_\_\_\_\_    yes        x      no

Identification of major programs:

| <u>Name Of Federal Program Or Cluster</u>              | <u>CFDA Number</u> |
|--|--------------------|
| Student Financial Aid Cluster                          |                    |
| Federal SEOG   | 84.007             |
| Federal Work Study                                     | 84.033             |
| Federal Perkins Loans                                  | 84.038             |
| Federal Pell Grants                                    | 84.063             |
| Federal Direct Student Loans                           | 84.268             |
| TEACH Grants   | 84.379             |
| Alcohol Open Container Requirements Program - Indirect |                    |
| Impaired Driving Countermeasures                       | 20.607             |
| Alcohol LEL Contract for Services                      | 20.607             |
| Drive Sober Campaign                                   | 20.607             |
| FY 19 - Enforcement Drive Sober                        | 20.607             |
| FY19 - Impaired Driving Countermeasures                | 20.607             |
| FY19 - Alcohol Law Enforcement Liaison                 | 20.607             |
| Airport Improvement Program - Indirect                 | 20.106             |

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

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_    yes        x      no

**UNIVERSITY OF CENTRAL MISSOURI**

---

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended June 30, 2019**

---

**Section II - Financial Statement Findings**

---

None

**UNIVERSITY OF CENTRAL MISSOURI**

---

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended June 30, 2019**

---

**Section III - Federal Award Findings And Questioned Costs**

---

None

**UNIVERSITY OF CENTRAL MISSOURI**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For The Year Ended June 30, 2019**

---

| <b>Finding No.</b> | <b>CFDA No.</b>                                      | <b>Program</b>                | <b>Condition</b>   | <b>Current Year Status</b> |
|--------------------|--|-------------------------------|--|----------------------------|
| 2018-001           | 84.268, 84.007,<br>84.033, 84.038,<br>84.063, 84.379 | Student Financial Aid Cluster | In our nonstatistical sample of 41 students, we noted 11 students who were unofficial withdrawals in the Spring 2018 semester based on the students' failure to earn a passing grade for which the withdrawal determination was made between 32 - 35 days after the end of the semester. The semester end date was considered the end of the period of enrollment. | Corrective Action Taken    |
| 2018-002           | 84.268, 84.007,<br>84.033, 84.038,<br>84.063, 84.379 | Student Financial Aid Cluster | In our nonstatistical sample of 40 students, we noted 3 students who had a change in status during the year or before the beginning of the academic year, but did not have their direct loans adjusted adequately to match this change, causing the students to be under-awarded.  | Corrective Action Taken    |