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***UNIVERSITY OF CENTRAL MISSOURI***  
*UNIFORM GUIDANCE*  
*SINGLE AUDIT REPORT*  
*JUNE 30, 2021*

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## Contents

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	<b>Page</b>
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 <i>Government Auditing Standards</i> .....	1 - 2
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 .....	3 - 6
Schedule Of Expenditures Of Federal Awards .....	7 - 9
Notes To Schedule Of Expenditures Of Federal Awards .....	10 - 11
Schedule Of Findings And Questioned Costs .....	12 - 15
Corrective Action Plan .....	16
Summary Schedule Of Prior Audit Findings .....	17

**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 of University of Central Missouri, a component unit of the State of Missouri, and the discretely presented component unit of University of Central Missouri as of and for the year ended June 30, 2021, 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 18, 2021. Our report includes a reference to other auditors who audited the financial statements of University of Central Missouri Foundation, a discretely presented component unit of the University of Central Missouri, as described in our report on the University of Central Missouri's financial statements. The financial statements of the University of Central Missouri Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the University of Central Missouri Foundation.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the University of Central Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 may exist that have not been identified.

### **Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the University of Central Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose Of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the University of Central Missouri's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RubinBrown LLP*

October 18, 2021

**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, 2021. 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, 2021.

### ***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 2021-001. Our opinion on each major federal program is not modified with respect to this matter.

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

### **Report On Internal Control Over Compliance**

Management of the University of Central Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University of Central Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University of Central Missouri's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001 that we consider to be a significant deficiency.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance**

We have audited the financial statements of the business-type activities of University of Central Missouri, a component unit of the State of Missouri, and the discretely presented component unit of University of Central Missouri as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We have issued our report thereon dated October 18, 2021, 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 19, 2021



**UNIVERSITY OF CENTRAL MISSOURI**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2021**

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
<b>U.S. Department Of Education</b>				
Student Financial Aid Cluster - Direct				
TEACH Grants	84.379		\$ —	\$ 63,111
Federal SEOG	84.007		—	239,600
Federal Work Study	84.033		—	257,553
Federal Pell Grants	84.063		—	10,800,835
Federal Direct Student Loans	84.268		—	34,798,816
Federal Perkins Loan	84.038		—	3,580,278
<i>Total Student Financial Aid Cluster - Direct</i>			—	49,740,193
Undergraduate International Studies and Foreign Language Programs - Mideast Meets Midwest - Direct	84.016A	P 016A160063	4,608	29,407
Federal Supplemental Educational Opportunity Grants - SIP: Achieving Student Success - Direct	84.031F	P 031F180073	—	202,342
TRIO Cluster - Direct				
Student Support Services	84.042	P 042A150511-18	—	166,931
McNair Central Achievers Program	84.217	P 217A120236-16	—	289,423
Veterans Upward Bound	84.047V	P 047V170230-18	—	327,193
<i>Total TRIO Cluster - Direct</i>			—	783,547
Education Stabilization Fund - Higher Education Emergency Relief Fund - Direct				
COVID-19 CARES Higher Education Emergency Relief Fund - Student Aid	84.425E	P 425E201642	—	4,130,893
COVID-19 CARES Higher Education Emergency Relief Fund - Institutional Support	84.425F	P 425F200154	—	18,106,208
COVID-19 CARES Higher Education Emergency Relief Fund - Strengthening Institutions Program	84.425M	P 425M200619	—	24,352
<i>Total Education Stabilization Fund - Direct</i>			—	22,261,453
<b>Passed Through Missouri Department Of Elementary And Secondary Education</b>				
Special Education Cluster (IDEA) - Indirect				
FY20 DCI Consultant	84.027A	unknown	—	5,915
FY20 IDEA Compliance Consultant	84.027A	unknown	—	328
FY20 RPDC Director Support	84.027A	unknown	—	458
FY20 Special Education Improvement	84.027A	unknown	—	334
FY20 SWPBS Consultant	84.027A	unknown	—	515
FY21 DCI Consultants	84.027A	unknown	—	380,133
FY21 IDEA Compliance Consultant	84.027A	unknown	—	91,795
FY21 Special Education Improvement Consultant	84.027A	unknown	—	98,116
FY21 SWPBS Consultant	84.027A	unknown	—	181,245
FY21 RPDC Director Support	84.027A	unknown	—	69,620
<i>Total Special Education Cluster (IDEA) - Indirect</i>			—	828,459
Special Education - State Personnel Development - FY21 DCI Travel Expense - Indirect	84.323A	unknown	—	8,909
Title I Grants to Local Educational Agencies:				
FY20 Continuous Improvement Consultant - Indirect	84.010A	unknown	—	5,305
FY21 Continuous Improvement Consultant - Indirect	84.010A	unknown	—	28,140
			—	33,445
Supporting Effective Instruction State Grants:				
FY21 Leadership Specialist - Indirect	84.367A	unknown	—	99,378
FY20 Leadership Specialist - Indirect	84.367A	unknown	—	270
FY21 Non Traditional Events Program - Indirect	84.367A	unknown	—	4,115
Mentor-Mentee Program - Indirect	84.367A	unknown	—	27,056
			—	130,819
Career and Technical Education - Basic Grants to States:				
MO Career Pathways Grant - Externships - Indirect	84.048A	FAIN V048A190025	—	6,117
Pathways for Teacher Grant - Indirect	84.048A	FAIN V048A190025	—	5,118
Phase 2: A Proposal to Develop CTE Skilled Trades Pathways Courses - Indirect	84.048A	V048A190025	—	131,799
			—	143,034
MO Comprehensive State Literacy Development (CLSD) - Indirect	84.371C	P L 111-117	—	109,688
<i>Total Passed Through Missouri Department of Elementary And Secondary Education</i>			—	1,254,354
<b>Passed Through The Curators Of The University Of Missouri</b>				
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities - Collaborating with other Educator Preparation Programs - Indirect	84.325A	3H325A120003	—	259
<b>Total U.S. Department Of Education</b>			4,608	74,271,555

# UNIVERSITY OF CENTRAL MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through To Sub- recipients	Total Federal 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	\$ —	\$ 143,835
COVID-19 CARES Airport Aid - Indirect	20.106	20-019A-1	—	17,804
 Highway Safety Cluster - Indirect				
State and Community Highway Safety - Indirect:				
FY20 Occupant Protection LEL	20.600	20-P T-02-140	—	12,990
FY20 Survey - Teen (High School) Seatbelt	20.600	20-M2HVE-05-029	—	8,974
2017 OP LEL Contract for Services	20.600	#17-P T-02-149	—	7
FY20 - Statewide Seatbelt	20.600	20-P T-02-141	—	18,420
FY20 Driver Improvement Program	20.600	20-P T-02-142	—	11,582
FY21 Instructor Development	20.600	21-DE-02-002	—	958
FY21 Occupant Protection LEL	20.600	21-P TS-02-141	—	34,370
FY21 Driver Improvement Program	20.600	21-P T-02-097	—	37,871
			—	125,172
 National Priority Safety Programs - Indirect:				
FY20 - Drug Impaired Driving	20.616	20-M5OT-03-002	—	68,082
FY20 Enforcement Occupant Protection	20.616	20-M2HVE-05-030	47,916	65,111
FY21 Statewide Seat Belt Survey	20.616	21-M2HVE-05035	—	134,310
FY21 Survey of Child Passenger Safety Seat	20.616	21-M2CPS-05-001	—	35,807
FY Survey Teen Seat Belt	20.616	21-M2HVE-05-013	—	46,830
FY21 MOU LE Phlebotomy	20.616	21-M2HVE-05-013	—	7,086
FY21 Enforcement OP	20.616	21-M2HVE-05-034	55,072	82,484
FY21 Drug Impaired Driving	20.616	21-M5OT-03-006	—	113,215
			102,988	552,925
<i>Total Highway Safety Cluster - Indirect</i>			102,988	678,097
 Alcohol Open Container Requirements Program - Indirect				
FY20 Impaired Driving Countermeasure	20.607	20-154-AL-023	—	83,889
FY20 Driver Sober or Get Pulled Over	20.607	20-154-AL-017	135,236	169,385
FY20 Alcohol Law Enforcement Liaison	20.607	20-M5HVE-03023	—	46,173
FY21 Alcohol LEL	20.607	21-154-AL-B9	—	106,113
FY21 Enforcement Drive Sober	20.607	21-154-AL-037	227,626	288,618
FY21 Impaired Driving	20.607	21-154-AL-140	—	293,408
			362,862	987,586
<i>Total Alcohol Open Container Requirements Program - Indirect</i>			362,862	987,586
<b>Total U.S. Department Of Transportation</b>				
			465,850	1,827,322
 <b>U.S. Department Of Health And Human Services</b>				
<b>Passed Through Missouri Department Of Health And Senior Services</b>				
Injury Prevention and Control Research and State and Community Based Programs - Implementation of Violence Prevention Strategy Program - Indirect	93.136	AOC19380249	—	62,419
 <b>Passed Through Children's Hospital Medical Center</b>				
Microbiology and Infectious Diseases Research - Developmental Mechanisms of Trachea-Esophageal Birth Defects - Indirect	93.856	SP0IHD093363-03	—	17,646
 <b>Passed Through Missouri Department of Mental Health</b>				
FY21 Developmental Disabilities Basic Support and Advocacy Grants - MOABLE Program - Indirect	93.630	unknown	—	750
<b>Total U.S. Department Of Health And Human Services</b>			—	80,815

# UNIVERSITY OF CENTRAL MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) For The Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through To Sub- recipients	Total Federal Expenditures
<b>National Science Foundation</b>				
Education and Human Resources - MoLSAMO - Direct	47.076	1619639	\$ —	\$ 40,043
<b>Passed Through The Curators Of The University Of Missouri</b>				
Education and Human Resources - Supporting Leaders in Elementary Mathematics Teaching in MO - Indirect	47.076	Sub C 00064385-1/ Fed 1852822	—	35,420
<b>Total National Science Foundation</b>			—	<u>75,463</u>
<b>U.S. Department Of Agriculture</b>				
Capacity Building for Non-Land Grant Colleges of Agriculture - Certified to Teach Ag - Direct	10.326	2018-70001-28753	—	32,077
Capacity Building for Non-Land Grant Colleges of Agriculture - Building Partnerships Between Stakeholders in Western Missouri - Direct	10.326	2018-7001-28152	20,237	70,752
<b>Passed Through Missouri Department Of Health And Senior Services</b>				
COVID-19 Child and Adult Care Food Program - Indirect Federal Stimulus	10.558	ERS46110154	—	4,980
Child and Adult Care Food Program - Indirect	10.558	ERS46110155	—	26,708
<b>Total U.S. Department Of Agriculture</b>			<u>20,237</u>	<u>134,517</u>
<b>U.S. Department Of Labor</b>				
Occupational Safety and Health State Program - Wind Tower Construction and Maintenance Hazards - Direct	17.502	SH05153SH9	—	33,657
Occupational Safety and Health State Program - Susan Harwood Training Grant - Electric Arc Safety - Direct	17.502	SH-99065-SH0	—	48,809
<b>Total U.S. Department Of Labor</b>			—	<u>82,466</u>
<b>U.S. Department of the Interior</b>				
Native American Graves Protection and Repatriation Act - McClures Digitization and Consultation Project - Direct	15.922	P 20AP 00270	—	45,264
National Park Service Conservation, Protection, Outreach, and Education - National Writing Project - KC Storytellers - Direct	15.954	92-MO02-NP S2020	—	4,500
<b>Total U.S. Department of the Interior</b>			—	<u>49,764</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 490,695</u>	<u>\$ 76,521,902</u>

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# UNIVERSITY OF CENTRAL MISSOURI

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2021

### 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, 2021. 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, 2021. 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**

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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, 2021 consists of:

<u>Assistance Listing Number</u>	<u>Program Name</u>	<u>Outstanding Balance</u>
84.038	Perkins Loan Program	\$ 2,721,768

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 (Continued)  
For The Year Ended June 30, 2021**

**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:

<u>Name Of Federal Program Or Cluster</u>	<b>Federal Assistance Listing Number</b>
TRIO Cluster	
Student Support Services	84.042
McNair Central Achievers Program	84.217
Veterans Upward Bound	84.047V
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

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

\$2,295,657

**UNIVERSITY OF CENTRAL MISSOURI**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended June 30, 2021**

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**Section II - Financial Statement Findings**

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**None**

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# UNIVERSITY OF CENTRAL MISSOURI

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*) For The Year Ended June 30, 2021

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

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**Finding 2021-001 – Significant Deficiency - Reporting**  
**Federal Assistance Listing No. 84.063**  
**U.S. Department Of Education**  
**Student Financial Aid Cluster**

**Criteria:** According to the 2020-2021 Federal Student Aid Handbook, Volume 3, Chapter 1, an institution must submit Pell disbursement information to Common Origination Disbursement (COD) no later than 15 calendar days after making a disbursement or adjustment.

**Condition:** 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.

**Context:** During our audit procedures, we noted that the student in question received Pell disbursements on September 11, 2020, January 14, 2021, and May 17, 2021 (Summer Pell). The "Date Processed" noted in COD for each disbursement was May 24, 2021 which indicated that the University failed to update the student's disbursement records in COD until the student's Summer Pell disbursement was made.

**Effect:** As a result of this finding, the Department of ED did not have accurate information on this student's awards until the updated date was processed. Additionally, the University likely had an unexplained reconciling item on its monthly reconciliation between institutional records and COD.

**Questioned Costs:** There were no questioned costs to report as the finding relates only to reporting of a properly awarded amount.

**Cause:** The University did not have proper processes and related controls in place to complete the required updates to COD for the Pell records for this student's Pell disbursements.

**Recommendation:** The Student Financial Aid department should review and consider revisions to its processes and related controls in place to ensure completion of updates to COD within the 15 day timeframe from the date of disbursement.



# UNIVERSITY OF CENTRAL MISSOURI

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)* For The Year Ended June 30, 2021

**Views Of Responsible Officials/Corrective Action Plan (Unaudited):** Management concurs with the finding and notes that procedures have been put in place to ensure that the timing for reporting COD disbursements is completed timely.

**Completion Date:** October 2021

**Contact Person:** Tony Lubbers, Student Financial Aid Director

## CORRECTIVE ACTION PLAN

### **Institutional Response to Finding 2021-001: Disbursement Date (One-Day) Difference Between COD and UCM**

#### **University Response**

The University concurs with the above-mentioned finding that our Pell Grant scheduled disbursement dates did not match the date recorded within the Common Origination and Disbursement (COD) System.

#### **Corrective Action**

The University Financial Aid Office will implement processes to review Pell response files more closely to identify rejects more timely and increasing the frequency of Pell reconciliation.

#### **Anticipated Completion Date**

October 31, 2021 (once this came to our attention)

#### **Contact Person**

Tony Lubbers, Financial Aid Director

**UNIVERSITY OF CENTRAL MISSOURI**

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For The Year Ended June 30, 2021**

Finding No.	Federal Assistance Listing No.	Program	Condition	Current Year Status
2020-001	84.268	Student Financial Aid Cluster	<p>In our nonstatistical sample of 40 students, we noted 36 students whose disbursement dates listed in the University's student records (1/17/20) differed by one day from the disbursement dates reported to COD (1/16/20) for the students' direct loans disbursed in the Spring 2020 semester.</p> <p>In our nonstatistical sample of 40 students, we noted 9 students whose disbursement dates listed in the University's student records (8/23/19) differed by one day from the disbursement dates reported to COD (8/22/19) for the students' direct loans disbursed in the Fall 2020 semester.</p>	Corrective Action Taken