

Pinal County Community College District (Central Arizona College)

Single Audit Report

Year Ended June 30, 2023



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





The Arizona Auditor General's mission is to provide independent and impartial information and specific recommendations to improve the operations of State and local government entities. To this end, the Office provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

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Annual Comprehensive Financial Report



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*

Members of the Arizona State Legislature

The Governing Board of
Pinal County Community College District

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the U.S. Comptroller General, the financial statements of the business-type activities and discretely presented component unit of Pinal County Community College District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 19, 2024. Our report includes a reference to other auditors who audited the financial statements of the Central Arizona College Foundation, the discretely presented component unit, as described in our report on the District's financial statements. The Foundation's financial statements 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 Foundation.

Report on internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the District'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 basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on compliance and other matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free from 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 results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

March 19, 2024



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

**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**

Members of the Arizona State Legislature

The Governing Board of
Pinal County Community College District

Report on compliance for each major federal program

Opinion on each major federal program

We have audited Pinal County Community College District's compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for opinion on each major federal program

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the U.S. Comptroller General, and the audit requirement of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the auditors' responsibilities for the audit of compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Management's responsibilities for compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' responsibilities for the audit of compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, we express no such opinion.

We are required to communicate with those charged with governance regarding, among other matters, the audit's planned scope and timing and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other matters

The results of our auditing procedures disclosed an other instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and that is described in the accompanying schedule of findings and questioned costs as item 2023-101. Our opinion on each major federal program is not modified with respect to these matters.

Report on internal control over compliance

Our consideration of internal control over compliance was for the limited purpose described in the auditors' responsibilities for the audit of compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-101 to be a material weakness.

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 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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

District response to findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance and internal control over compliance findings that are presented in its corrective action plan at the end of this report. The District is responsible for preparing a corrective action plan to address each finding. The District's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Report on schedule of expenditures of federal awards required by the Uniform Guidance

We have audited the financial statements of the District's business-type activities and discretely presented component unit as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated March 19, 2024, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the District's 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 basic financial statements. Such information is the responsibility of the District's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

March 26, 2024



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of auditors' results

Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles	Unmodified
Is a going concern emphasis-of-matter paragraph included in the auditors' report?	No
Internal control over financial reporting	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to the financial statements noted?	No

Federal awards

Internal control over major programs

Material weaknesses identified?	Yes
Significant deficiencies identified?	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

Identification of major programs

Assistance Listings number	Name of federal program or cluster
84.007, 84.033, 84.063, 84.268	Student Financial Assistance Cluster
84.425	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	No

Financial statement findings

None reported.

Federal award findings and questioned costs

2023-101

Cluster name:	Student Financial Assistance Cluster
Assistance Listings numbers and names:	84.007 Federal Supplemental Educational Opportunity Grants 84.033 Federal Work-Study Program 84.063 Federal Pell Grant Program 84.268 Federal Direct Student Loans
Award numbers and year:	P007A220134, P033A220134, P063P222910, and P268K232910; July 1, 2022, through June 30, 2023
Federal agency:	U.S. Department of Education
Compliance requirement:	Special tests and provisions
Questioned costs:	\$8

Condition—Contrary to federal regulations and District policies and procedures, the District did not correctly calculate \$8 of returns of student financial assistance monies it reported in the federal agency’s Common Origination and Disbursement (COD) system. Specifically, for 1 of 40 students tested, the District used incorrect credit hours when calculating the refund amount it recorded in the COD, resulting in the student being owed a refund of \$8. In addition, for 2 of 40 students tested, the District did not timely calculate, report, and return student financial assistance monies owed to the student or the federal government within the required 45 days after the student’s withdrawal from classes, as the District returned these students’ monies 4 days and 17 days late.

Effect—Because of the District’s inaccurate calculation in the COD system, a student was owed a refund of \$8 from the District. Further, the District increases the risk that they may not collect monies from the student that are due back to the federal government or may not refund monies it owes to students by not calculating, reporting, and returning student financial assistance monies within the required time frame.

Cause—District management reported it intended to strengthen its policies and procedures to require an independent review of the calculation, but, because of program management turnover, it was unable to prioritize these revisions. Further, District management reported that it did not have sufficient staffing available to calculate, report, and process returns of student financial assistance monies within the required 45 days.

Criteria—Federal regulations and District policies and procedures require the District to accurately calculate, report, and return federal student financial assistance to the federal grantor no later than 45 days after the date of the District’s determination that the student withdrew (34 Code of Federal Regulations [CFR] §§668.22 and 668.173). Also, federal regulation requires establishing and maintaining effective internal control over federal awards that provides reasonable assurance that federal programs are being managed in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

Recommendations—The District should allocate staffing and improve its policies and procedures to:

1. Accurately calculate, report, and return student financial assistance monies to the federal government or the student within the required 45 days.
2. Require an independent review of the return of student financial assistance monies calculations prior to their submission to the COD.

The District's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to audit and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

This finding is similar to prior-year finding 2022-102 and was initially reported in fiscal year 2021.

DISTRICT SECTION

**PINAL COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2022 - 6/30/2023**

<i>Federal Awarding Agency/Program Title</i>	<i>Assistance Listings Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
DEPARTMENT OF LABOR								
WIOA YOUTH ACTIVITIES	17.259		PINAL COUNTY	220126RFP	\$694,457	\$694,457	WIOA CLUSTER	\$694,457
H-1B JOB TRAINING GRANTS	17.268		PIMA COUNTY COMMUNITY COLLEGE DISTRICT	HG-33034-19-60-A-4	\$223,470	\$223,470	N/A	\$0
TOTAL DEPARTMENT OF LABOR					<u>\$917,927</u>			
NATIONAL AERONAUTICS & SPACE ADMINISTRATION								
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		UNIVERSITY OF ARIZONA	571906	\$4,922	\$4,922	N/A	\$0
TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION					<u>\$4,922</u>			
SMALL BUSINESS ADMINISTRATION								
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT	0-603001-EZ-0036, 1-603001-EZ-00255, 2-603001-EZ-02665, SBAOEDSB230060-01-00	\$74,917	\$97,654	N/A	\$0
SMALL BUSINESS DEVELOPMENT CENTERS	59.037	COVID-19	MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT	0-603001-EZ-0078	\$22,737	\$97,654	N/A	\$0
TOTAL SMALL BUSINESS ADMINISTRATION					<u>\$97,654</u>			
DEPARTMENT OF EDUCATION								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		ARIZONA DEPARTMENT OF EDUCATION	23-FABASC-312601-01A, 23-FIELCC-312601-01A, 23-FIETCO-312601-01A, 23-FPRLEC-312601-01A, 23-FIETC-312601-01A, 23-AEWIOA-312601-01	\$477,931	\$477,931	N/A	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007				\$122,819	\$122,819	STUDENT FINANCIAL ASSISTANCE CLUSTER	\$7,399,909
HIGHER EDUCATION - INSTITUTIONAL AID	84.031				\$529,085	\$529,085	N/A	\$0
FEDERAL WORK-STUDY PROGRAM	84.033				\$41,131	\$41,131	STUDENT FINANCIAL ASSISTANCE CLUSTER	\$7,399,909
TRIO - STUDENT SUPPORT SERVICES	84.042				\$297,711	\$297,711	TRIO CLUSTER	\$497,164
TRIO UPWARD BOUND	84.047				\$199,453	\$199,453	TRIO CLUSTER	\$497,164
CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		ARIZONA DEPARTMENT OF EDUCATION	22-FCTDBG-212601-20A, 23FCTDBG-312601-20A	\$212,189	\$212,189	N/A	\$0
FEDERAL PELL GRANT PROGRAM	84.063				\$6,337,277	\$6,337,277	STUDENT FINANCIAL ASSISTANCE CLUSTER	\$7,399,909
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116	84.116T	YAVAPAI COUNTY COMMUNITY COLLEGE DISTRICT	P116T210013	\$22,977	\$22,977	N/A	\$0
FEDERAL DIRECT STUDENT LOANS	84.268				\$898,682	\$898,682	STUDENT FINANCIAL ASSISTANCE CLUSTER	\$7,399,909
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335				\$25,124	\$25,124	N/A	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)	84.411		CENTER FOR THE FUTURE OF ARIZONA	U411C190109	\$4,580	\$4,580	N/A	\$0
COVID-19, HIGHER EDUCATION EMERGENCY RELIEF FUND - STUDENT AID	84.425	COVID-19, 84.425E			\$1,796,246	\$2,223,184	N/A	\$0
COVID-19, HIGHER EDUCATION EMERGENCY RELIEF FUND - INSTITUTIONAL AID	84.425	COVID-19, 84.425F			\$82,966	\$2,223,184	N/A	\$0
COVID-19, HIGHER EDUCATION EMERGENCY RELIEF FUND - MINORITY SERVING INSTITUTIONS	84.425	COVID-19, 84.425L			\$343,972	\$2,223,184	N/A	\$0
TOTAL DEPARTMENT OF EDUCATION					<u>\$11,392,143</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS					<u>\$12,412,646</u>			

Please Note:
Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

PINAL COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2022 - 6/30/2023

Significant Accounting Policies Used in Preparing the SEFA

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

10% De Minimis Cost Rate

The District did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pinal County Community College District for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* .

Federal Assistance Listings numbers

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2023 Federal Assistance Listings.

DISTRICT RESPONSE



March 26, 2024

Lindsey A. Perry, CPA, CFE
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by 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*. Specifically, for each finding, we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

A handwritten signature in black ink that reads "Luisa M. Ott". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Luisa M. Ott

Vice President, Operations and Finance

Pinal County Community College District
(Central Arizona College)
Corrective action plan
Year ended June 30, 2023

Federal award findings and questioned costs

2023-101

Cluster name:	Student Financial Assistance Cluster
Assistance Listings numbers and names:	84.007 Federal Supplemental Educational Opportunity Grants
	84.033 Federal Work-Study Program
	84.063 Federal Pell Grant Program
	84.268 Federal Direct Student Loans

Luisa Ott

Anticipated completion date: June 30, 2024

The District agrees with the finding. After reviewing the student in the finding, the District re-processed the Return of Title IV calculation. The one student record was updated and resulted in an amount of \$8 to be returned to the student by offsetting their current balance with the District. The District will fund the reimbursement with institutional funds. During the fiscal year ending June 30, 2023, the District has created supporting automated processes to identify potential Return to Title IV accounts. The District has started the implementation project of using the student information system to automatically calculate student Return to Title IV calculations. The District will continue to strengthen procedures surrounding Return to Title IV compliance requirements.



March 26, 2024

Lindsey A. Perry, CPA, CFE
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by 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*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

A handwritten signature in black ink that reads "Luisa M. Ott". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Luisa M. Ott

Vice President, Operations and Finance

Pinal County Community College District
(Central Arizona College)
Summary schedule of prior audit findings
Year ended June 30, 2023

Status of financial statement findings

2022-01

District Governing Board appeared to continue violating Arizona's open meeting law for its executive session meetings after receiving a violation notice from the Arizona Attorney General, continuing its lack of public disclosure of executive session matters

Year finding initially occurred: FY 2022

Status: Status: Fully corrected

Pinal County Community College District
(Central Arizona College)
Summary schedule of prior audit findings
Year ended June 30, 2023

Status of federal award findings and questioned costs

2022-101

Assistance Listings numbers and names: 84.425E **COVID-19 Education Stabilization Fund—Higher Education Emergency Relief Fund (HEERF) Student Portion**
84.425F **COVID-19 Education Stabilization Fund—HEERF Institutional Portion**

Year finding initially occurred: FY 2022
Status: Fully corrected

2022-102

Cluster name: **Student Financial Assistance Cluster**
CFDA numbers and names: 84.007 **Federal Supplemental Educational Opportunity Grants**
84.033 **Federal Work-Study Program**
84.063 **Federal Pell Grant Program**
84.268 **Federal Direct Student Loans**

Year finding initially occurred: FY 2021
Status: Partially corrected

During the fiscal year ending June 30, 2023, the District has created supporting automated processes to identify potential Return to Title IV accounts. increased enrollment which also increased the number of complete withdraws. The District has started the implementation project of using the student information system to automatically calculate student Return to Title IV calculations. The District will continue to strengthen procedures surrounding Return to Title IV compliance requirements.

2022-103

Cluster name: **Student Financial Assistance Cluster**
CFDA numbers and names: 84.007 **Federal Supplemental Educational Opportunity Grants**
84.033 **Federal Work-Study Program**
84.063 **Federal Pell Grant Program**
84.268 **Federal Direct Student Loans**

Year finding initially occurred: FY 2018
Status: Fully corrected

