
UNIVERSITY OF CENTRAL MISSOURI
OMB CIRCULAR A-133
SINGLE AUDIT REPORT
JUNE 30, 2014

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**Independent Auditors' Report On Internal Control
Over Financial Reporting And On Compliance And
Other Matters Based On An Audit Of Financial
Statements Performed In Accordance With
*Government Auditing Standards***

Auditing Standards

Government

Government Auditing Standards

Internal Control Over Financial Reporting

deficiency in internal control

material weakness

Compliance And Other Matters



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**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 OMB Circular A-133**

Report On Compliance For Each Major Federal Program

OMB Circular A-133 Compliance

Supplement

Management's Responsibility

Auditors' Responsibility

Government Auditing Standards

Audits of States, Local Governments, and Non-Profit Organizations


Opinion On Each Major Federal Program

Other Matters

Report On Internal Control Over Compliance

**Report On Schedule Of Expenditures Of Federal Awards Required By OMB Circular
A-133**

Printed



UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2014

Federal Grantor/ Pass-Through Grantor/ Program Or Cluster Title	Federal CFDA Number	Award/ Identifying Number	Federal Expenditures
U.S. Department Of Education			
<i>Total Student Financial Aid Cluster - Direct</i>			_____ _____
<i>Total TRIO Cluster - Direct</i>			_____ _____
Passed Through Missouri Department Of Elementary And Secondary Education			_____
<i>Total IDEA Cluster - Indirect</i>			_____ _____ _____ _____
Total U.S. Department Of Education			_____ _____

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)*
For The Year Ended June 30, 2014

Federal Grantor/ Pass-Through Grantor/	Federal CFDA	Pass-Through Entity Identifying	Federal
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UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (*Continued*) For The Year Ended June 30, 2014

Federal Grantor/ Pass-Through Grantor/ Program Or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department Of Health And Human Services			
U.S. Small Business Administration Passed-Through The Curators Of The University Of Missouri			
Total U.S. Small Business Administration			
National Science Foundation Passed-Through The University Of Evansville			
U.S. Department Of Agriculture Passed-Through The Missouri Department Of Health And Senior Services			

UNIVERSITY OF CENTRAL MISSOURI

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (*Continued*)
For The Year Ended June 30, 2014**

Federal Grantor/ Pass-Through Grantor/ Program Or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Institute Of Museum And Library Sciences			
U.S. Department Of Justice Passed Through Missouri Department Of Public Safety			
U.S. Department Of Housing And Urban Development Passed-Through Missouri Department Of Economic Development Community Development Block Grant Program			
U.S. Environmental Protection Agency Passed-Through Missouri Department Of Natural Resources			

UNIVERSITY OF CENTRAL MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2014

1. Organization

(Continued)

4. Federal Student Loan Programs

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance</u>
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5. Subrecipients

6. Correction Of Prior Year Reported Expenditures

<u>Federal Funding Agency, CFDA Number And Grant Description, Agency Awarding Funds to UCM</u>	<u>CFDA Number</u>	<u>UCM Grant Number</u>	<u>Reported Total Expenditures June 30, 2013</u>	<u>Corrected Total Expenditures</u>
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United States Department Of Transportation

Passed Through Missouri Division Of Highway Safety

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2014

Section I - Summary Of Auditors' Results

Financial Statements

_____	_____
_____	_____
_____	_____

Federal Awards

_____	_____
_____	_____

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended June 30, 2014

Section II - Financial Statement Findings

Finding: 2014-001 - Significant Deficiency (Repeat of 2013-01)

Criteria Or Specific Requirement:

Condition:

Cause:

Effect:

Recommendation:

Corrective Action Plan:

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended June 30, 2014

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended June 30, 2014

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended June 30, 2014

Section III - Federal Award Findings And Questioned Costs

Finding: 2014-002 - Significant Deficiency (Repeat of 2013-07)

Federal Award No. 84.007, 84.033, 84.038, 84.063, 84.268, 84.379
Student Financial Aid Cluster

Criteria:

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended June 30, 2014

Corrective Action Plan:

Responsible Official:

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended June 30, 2014

Finding: 2014-003 - Significant Deficiency (Repeat 2013-14)

Federal Award No. 84.007, 84.033, 84.038, 84.063, 84.268, 84.379
Student Financial Aid Cluster

Criteria:

Condition:

Effect:

Questioned Costs:

Cause:

Recommendation:

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended June 30, 2014

Corrective Action Plan:

federal funds

UNIVERSITY OF CENTRAL MISSOURI

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended June 30, 2013**

Finding No.	CFDA No.	Program	Condition	Current Year Status
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UNIVERSITY OF CENTRAL MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS *(Continued)*
For The Year Ended June 30, 2013

Finding No.	CFDA No.	Program	Condition	Current Year Status
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UNIVERSITY OF CENTRAL MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS *(Continued)*
For The Year Ended June 30, 2013

Finding No.	CFDA No.	Program	Condition	Current Year Status
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