

---

UNIVERSITY OF CENTRAL MISSOURI  
OMB CIRCULAR A-133  
SINGLE AUDIT REPORT  
JUNE 30, 2015

---

## **Contents**

---

**Page**

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



RubinBrown LLP  
Certified Public  
Accountants &  
Business  
Consultants

10975  
Grandview Drive  
Suite 600  
Overland Park,  
KS 66210

T 913.491.4144  
F 913.491.6821

W  
rubinbrown.com  
E  
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 (the University) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 5, 2015. 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, as described in our report on the University'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'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. The internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Internal control over financial reporting includes those policies and procedures that (1) pertain to the recording, processing, summarizing, and reporting of accounting data in accordance with generally accepted accounting principles, (2) are designed to ensure that all required information is recorded, processed, and summarized in a timely manner, and (3) are designed to ensure that the accounting data are complete, accurate, and classified.

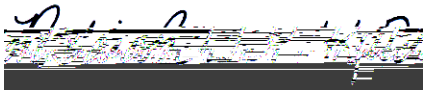
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Given 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'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'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.



October 5, 2015

**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**

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 (the University) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2015. The University'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 the requirements of laws, regulations, contracts and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the University'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

### ***Opinion On Each Major Federal Program***

In our opinion, the University 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, 2015.

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

Management of the University 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'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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. 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 weaknesses. 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the University as of and for the year ended June 30, 2015, and have issued our report thereon dated October 5, 2015, 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 pur





**UNIVERSITY OF CENTRAL MISSOURI**

---

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)***  
**For The Year Ended June 30, 2015**

**UNIVERSITY OF CENTRAL MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (*Continued*)  
For The Year Ended June 30, 2015**

<b>Federal Grantor/ Pass-Through Grantor/ Program Or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department Of Health And Human Services</b>			
<b>Passed Through Missouri Department Of Health and Senior Services</b>			
Implementation of Violence Prevention Strategy	93.136	#41217	\$ 20,178
Implementation of Violence Prevention Strategy	93.136	#41217	21,396
NIOSH/IPA - Direct	93.362	#12-IPA-1213320	39,899
<b>Total U.S. Department Of Health And Human Services</b>			<b>81,473</b>
<b>U.S. Small Business Administration</b>			
<b>Passed-Through The Curators Of The University Of Missouri</b>			
SBDC Grant	59.037	C00048775-6	122,593
SBDC Grant	59.037	E00042414-5	29,757
<b>Total U.S. Small Business Administration</b>			<b>152,350</b>
<b>National Science Foundation</b>			
<b>Passed-Through The University Of Evansville</b>			
Resequencing Calculus Phase 2	47.076	290206-04	6,248
<b>U.S. Department Of Agriculture</b>			
<b>Passed-Through The Missouri Department Of Health And Senior Services</b>			
USDA Sustainability Building Grant	10.326	#13004-002	712
Food Security Through Linking Resources	10.326	#13173-004	12,426 13,138
Child and Adult Care Food Program - Indirect	10.558	unknown	50,874
UCM SBTDC Technical Assistance	10.769	unknown	1,764

# UNIVERSITY OF CENTRAL MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (*Continued*) For The Year Ended June 30, 2015

<b>Federal Grantor/ Pass-Through Grantor/ Program Or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b>National Endowment For The Arts</b> Pleiades Website Development	45.024	15-5200-7076	\$ 4,950
<b>U.S. Department Of Justice</b> <b>Passed Through Missouri Department Of Public Safety</b> Enforcin g Undera ge Drinkin g Laws Project Enforcin g Undera	16.727		378

**UNIVERSITY OF CENTRAL MISSOURI**

---

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**June 30, 2015**

# UNIVERSITY OF CENTRAL MISSOURI

---

Notes To Schedule Of Expenditures Of Federal Awards (Continued)

## 4. Federal Student Loan Programs

The federal student loan programs listed subsequently are administered directly by the University, and balances and transactions relating to these programs 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, 2015 consists of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance</u>
84.038	Perkins Loan Program	\$ 7,912,784

The University is responsible only for the performance of certain administrative duties with respect to the Federal Direct Loan Program and, accordingly, it is not practical to determine the balance of loans outstanding to students and former students of the University under this program at June 30, 2015.

## 5. Subrecipients

Of the federal expenditures presented in this schedule, the University provided no federal awards to subrecipients.

**UNIVERSITY OF CENTRAL MISSOURI**

---

---

**UNIVERSITY OF CENTRAL MISSOURI**

---

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended June 30, 2015**

---

**Section II - Financial Statement Findings**

---

**None**

**UNIVERSITY OF CENTRAL MISSOURI**

---

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended June 30, 2015**

---

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

---

None



