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

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	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

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 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 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.

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 _____ 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 _____

_____ 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 _____

_____ 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.

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 _____.

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 _____ in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



October 18, 2021

Board of Governors
University of Central Missouri
Warrensburg, Missouri

We have audited the University of Central Missouri's compliance with the types of compliance requirements described in the [redacted] 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 is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

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 [redacted], issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S.

Part 200,

[redacted] (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 consider

A _____ 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

_____ 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

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,

Federal Grantor/Pass-Through	Federal Assistance	Pass-Through Entity	Passed Through	Total
------------------------------	-----------------------	------------------------	-------------------	-------

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.

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 Part 200,

(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.

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.

The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Notes To Schedule Of Expenditures Of Federal Awards

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:

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

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:

TRIO Cluster	84.042
Student Support Services	84.217
McNair Central Achievers Program	84.047V
Veterans Upward Bound	
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

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.

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.

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.

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.

There were no questioned costs to report as the finding relates only to rTT2 1 TDutiO aCo uss only t1.73 -1 (pnt p Tc .16.881w [(thin C)2su)5.09l questid in

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.

October 2021

Tony Lubbers, Student Financial Aid Director



Action	Corrective Action
<p>University Response</p> <p>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 response filing.</p>	<p>Anticipated Completion Date</p>
<p>Contact Person:</p> <p>Tony Lubbers, Financial Aid Director</p>	
