
**SOUTHEAST MISSOURI
STATE UNIVERSITY**
SINGLE AUDIT REPORT
JUNE 30, 2016

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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***

Board of Regents
Southeast Missouri State University
Cape Girardeau, 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 and discretely presented component unit of Southeast Missouri State University, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Southeast Missouri State University's basic financial statements, and have issued our report thereon dated November 14, 2016. We did not audit the financial statements of Southeast Missouri University Foundation, a discretely presented component unit of the University. Those financial statements were audited by other auditors whose report dated November 14, 2016 thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Southeast Missouri University Foundation, is based on the report of the other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Southeast Missouri State 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University'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's 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 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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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

November 14, 2016

**Independent Auditors' Report On
Compliance For Each Major Federal
Program; Report On Internal Control Over
Compliance; And Report On The Schedule
Of Expenditures Of Federal Awards
Required By Uniform Guidance**

Board of Regents
Southeast Missouri State University
Cape Girardeau, Missouri

Report On Compliance For Each Major Federal Program

We have audited Southeast Missouri State University's (the University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016. 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 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's major federal programs based on our audit of the types of compliance 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* (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'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 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, 2016.

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 2016-001. Our opinion on each major federal program is not modified with respect to these matters.

Southeast Missouri State University's responses to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Southeast Missouri State University'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 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 compliance 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 program and to test and report on internal control over compliance in accordance with 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'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, 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 identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001, that we consider to be a significant deficiency.

The University's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The University'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 purposes.

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

We have audited the financial statements of the business-type activities and discretely presented component unit of the University as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We have issued our report thereon dated November 14, 2016, which contained unmodified opinions on those financial statements. We did not audit the financial statements of Southeast Missouri University Foundation, a discretely presented component unit of the University. Those financial statements were audited by other auditors whose report dated November 14, 2016 thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Southeast Missouri University Foundation, is based on the report of the other auditors. 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 basic 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 basic 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 basic financial statements as a whole.

RubinBrown LLP

November 14, 2016

SOUTHEAST MISSOURI STATE UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor	Program Or Cluster Title	Grant Number	Federal CFDA Number	Federal Expenditures
United States Department of Agriculture				
Passed through Missouri Department of Health and Senior Services	Child and Adult Care Food Program:			
	UCEC Food Program	ERS4611-2646	10.558	\$ 41,405
	SAHEC Food Program	ERS4611-1831	10.558	18,460
	Total Child and Adult Care Food Program			<u>59,865</u>
Passed through Missouri State University	Swine and Dairy Production 14	13173-002	10.326	34,236
Direct	Honey Bee Nutrition 15	416-40-89	10.310	574
Direct	Rice Breeding Greenhouse 15	—	10.769	4,818
Direct	ARS Coop 16	58-6024-5-003	10.001	220
Direct	NRCS Cover Crops	69-6424-12-143	10.912	876
Passed through Arkansas State University	Cover Crop Research 16	2015-70001-23439	10.912	63,151
	Total Environmental Quality Incentives Program			<u>64,027</u>
Total United States Department of Agriculture				<u>\$ 163,740</u>
Federal Transit Administration				
Passed through Cape Girardeau County	Shuttle Service 2016	—	20.507	<u>\$ 128,023</u>
United States Department of Transportation				
Passed through University of Arkansas	Federal Transit Capital Investment Cluster:			
	MarTREC 15	DTRT 13-G-UTC51	20.701	<u>\$ 11,655</u>
United States Department of Education				
Direct	Student Financial Aid Cluster:			
	Federal Supplemental Educational Opportunity Grant Program	P007A152382	84.007	\$ 196,007
	Federal Work Study Program	P033A152382	84.033	366,891
	Federal Pell Grant Program	P063P151752	84.063	14,370,641
	Federal Direct Loan Program	P268K161752	84.268	42,243,769
	Federal Perkins Loan Program	—	84.038	852,259
	Teacher Education Assistance for College and Higher Education Grants	P379T161752	84.379	149,539
	Total Student Financial Aid Cluster			<u>58,179,106</u>

SOUTHEAST MISSOURI STATE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
For The Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor	Program Or Cluster Title	Grant Number	Federal CFDA Number	Federal Expenditures
Direct	Trio Cluster:			
	Student Support Services 2014	P042A100954	84.042	\$ 361
	Student Support Services 2015	P042A100954	84.042	58,739
	Student Support Services 2016	P042A100954	84.042	222,040
	Student Support Services Supplement 2016	P042A100954	84.042	11,834
	McNair Post-Baccalaureate Achievement 2014	P217A120283	84.217	4
	McNair Post-Baccalaureate Achievement 2015	P217A120283	84.217	70,897
	McNair Post-Baccalaureate Achievement 2016	P217A120283	84.217	169,204
	Total Trio Cluster			<u>533,079</u>
Passed through Missouri Department of Higher Education	Improving Teacher Quality State Grants:			
	Making Mathematicians 2014	—	84.367	202
	Making Mathematicians 2016	—	84.367	153,210
	Total Improving Teacher Quality State Grants			<u>153,412</u>
Passed through Jacksonville State University	Core i3 15	—	84.411B	3,380
	Core i3 16	—	84.411B	2,345
	Total Investing In Innovation Program			<u>5,725</u>
Total United States Department of Education				<u>\$ 58,871,322</u>
National Endowment for the Arts				
Direct	Promotion of the Arts Program:			
	Bridging the Arts Across Cape	14-5100-7080	45.024	<u>\$ 1,407</u>

SOUTHEAST MISSOURI STATE UNIVERSITY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
For The Year Ended June 30, 2016**

Federal Grantor/Pass-Through Grantor	Program Or Cluster Title	Grant Number	Federal CFDA Number	Federal Expenditures
Small Business Administration				
Passed through University of Missouri - Columbia	Small Business Development Center:			
	SBDC 2015	—	59.037	\$ 16,630
	SBDC 2016	—	59.037	48,122
	Total Small Business Development Center			<u>\$ 64,752</u>
United States Department of Health and Human Services				
Passed through Southeast Missouri Agency on Aging Direct	National Family Caregiver Support, Title III, Part B: AAA SA Eldercare 2016	—	93.052	\$ 6,736
Passed through Missouri Department of Elementary and Secondary Education	CDA Training Program: CDA Training 2016	—	93.575	13,765
Passed through Missouri Department of Mental Health	Block Grants for Prevention and Treatment of Substance Abuse:			
	Southeast Regional Support Center 2016	SDA420P1209	93.959	114,340
	Southeast Regional Support Center 16 Tobacco Partnership for Success 2016	SDA420P1209	93.959	6,906
	MHFA Training 16	SDA420P1209	93.959	51,288
	Total Block Grants for Prevention and Treatment of Substance Abuse			<u>6,194</u>
				<u>178,728</u>
Passed through Missouri Department of Health and Senior Services	Addressing Asthma 2015	—	93.070	38,931
	Addressing Asthma 2016	AOC15380027	93.070	33,959
	Total Environmental Public Health and Emergency Response			<u>72,890</u>
Total United States Department of Health and Human Services				<u>\$ 272,119</u>

SOUTHEAST MISSOURI STATE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
For The Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor	Program Or Cluster Title	Grant Number	Federal CFDA Number	Federal Expenditures
United States Department of Commerce				
Direct	EDA Technical Assist University Center Program			
	EDA 2015	05-66-05448-01	11.303	\$ 57,790
	EDA 2016	—	11.303	<u>168,297</u>
	Total EDA Technical Assist University Center Program			<u>\$ 226,087</u>
US Fish and Wildlife Service				
Direct	Song Birds 2016	F16AC00266	15.658	\$ 20,294
Passed through Tennessee Wildlife Resources Foundation Inc.	Alligator Snapping Turtles	-	15.634	<u>10,208</u>
	Total US Fish and Wildlife Service			<u>\$ 30,502</u>
National Endowment for the Humanities				
Passed through the Missouri Humanities Council	Promotion of the Humanities Programs			
	Summer Institute FY16	1956	45.129	<u>\$ 181</u>
Total Expenditures of Federal Awards				<u>\$ 59,769,788</u>

SOUTHEAST MISSOURI STATE UNIVERSITY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2016

1. Basis Of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal awards programs of Southeast Missouri State University (the University) for the year ended June 30, 2016. The information in this Schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

2. Basis Of Accounting And Relationship To The Financial Statements

Federal financial assistance revenues from the Federal Work Study, the Federal Pell Grant Program and the Federal Supplemental Educational Opportunity Grant programs are reported in the University's financial statements as federal grant revenues. The activity of the Federal Direct Loan Program is not included in the University's financial statements, as the benefits of this program are awarded directly to students and not to the University.

Amounts reported in the accompanying Schedule are presented using the accrual basis of accounting, which is described in Note 2 to the University's financial statements. Related federal financial reports are prepared on the cash basis of accounting.

3. Loan Programs

The following schedule represents loans advanced by the University for the year ended June 30, 2016:

	<u>CFDA #</u>	<u>Advances</u>
Student Financial Aid:		
Department of Education:		
Federal Direct Loans	84.268	\$ 42,243,769
Federal Perkins Loans	84.038	852,259

The above advances are included as federal expenditures in the Schedule.

SOUTHEAST MISSOURI STATE UNIVERSITY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (*Continued*)

June 30, 2016

4. Indirect Costs

The Department of Health and Human Services has approved a maximum provisional indirect cost rate of 49%. The University recovers indirect costs at the maximum rate of 49% of salaries and wages including fringe benefits under federal programs that allow full indirect cost reimbursement, and recovers indirect costs at varying rates below 49% on other federal programs that do not follow full indirect cost recovery. Total indirect costs recovered under all federal programs were \$189,091 for the year ended June 30, 2016.

SOUTHEAST MISSOURI STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2016

Section I - Summary Of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were presented in accordance with generally accepted accounting principles:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes X no
- Significant deficiency(s) 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(s) identified? X yes ___ none reported

Type of auditors' report issued on compliance for major programs:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? X yes ___ no

Identification Of Major Programs:

Student Financial Aid Cluster:

- CFDA #84.007 - U.S. Department of Education - Federal Supplemental Educational Opportunity Grant Program
- CFDA #84.033 - U.S. Department of Education - Federal Work Study Program
- CFDA #84.063 - U.S. Department of Education - Federal Pell Grant Program
- CFDA #84.268 - U.S. Department of Education - Federal Direct Loan Program
- CFDA #84.038 - U.S. Department of Education - Federal Perkins Loan Program
- CFDA #84.379 - U.S. Department of Education - TEACH Grants

CFDA #11.303 - U.S. Department of Commerce - EDA Technical Assist University Center Program

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

\$750,000

Auditee qualified as low-risk auditee? X yes ___ no

SOUTHEAST MISSOURI STATE UNIVERSITY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)
For The Year Ended June 30, 2016**

Section II - Financial Statement Findings

None Noted

Section III - Federal Award Findings And Questioned Costs

Finding No. 2016-001

Federal Program: Student Financial Aid Cluster - Federal Pell Grant and Federal Direct Loan Programs
CFDA No.: 84.063 and 84.268
Federal Award Identification Number: FY2016 - P063P151752 and P268K161752
Federal Grantor: U.S. Department of Education
Compliance Requirement: Special Tests and Provisions - Return to Title IV

Criteria: The University must return funds for federal direct student loans and report the reduction in Pell grant funding to the Common Origination & Disbursement (COD) system within 45 days for students who have withdrawn from the University and for whom a completed return calculation indicated that a return of and reduction in funding was required.

Condition: Based on a review of a sample of students, one instance was noted in which the reduction in Pell grant funding was not communicated to the COD system within the 45 day requirement as required by 34 CFR 668.22(j)(1). This was not a repeat finding from the prior year.

SOUTHEAST MISSOURI STATE UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*) For The Year Ended June 30, 2016

Context/Cause:	<p>In 1 out of 40 students tested, it was noted that communication of the reduction in Pell grant funding for the student was not communicated to the COD system within the 45-day requirement. In this instance the student had an official withdrawal from the University on October 21, 2015. Subsequently Pell reporting was completed on November 17, 2015 before the reduction related to the Return to Title IV calculation was entered into the University's Banner system later that day. Pell reporting at the University is typically a weekly process; however, due to the Thanksgiving holiday Pell reporting was not scheduled to be submitted until the following week. The employee responsible for Pell submissions was at a conference the week following the Thanksgiving holiday, and the University had a back-up employee in place at the University to complete the submissions. This back-up employee, however, failed to make the proper Pell submissions. When the employee responsible for Pell submissions returned, the report was submitted on December 7, 2015, 47 days after the student withdrew. Due to a reporting error detected, the report was required to be resent and the final submission was completed on December 11, 2015, 51 days after the student withdrew. It was noted that one other student not included in the sampled population had similar circumstances in which the student withdrew on October 21, 2015, but for which reporting was not completed until December 7, 2015, a 47 day difference. This was the only other student identified by the University for which the submissions were not completed within the 45 day requirement due to the failure of the control noted above. We did not utilize statistical methods to determine our sample.</p>
Effect:	<p>The University did not complete submissions to the COD system for Pell reductions within the required 45-day timeframe.</p>
Questioned Costs:	<p>None. Based on the information above, amounts would not be material to the program.</p>
Recommendation:	<p>The University should review its controls and procedures as described above to ensure the procedure is functioning to ensure completion of the return notifications are made to the COD system within the required 45 day timeframe.</p>

SOUTHEAST MISSOURI STATE UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*) For The Year Ended June 30, 2016

**Corrective
Action Plan:**

The University concurs and updated the COD system for the two students identified as not being submitted as soon as they were aware during the week of December 7, 2015. The University plans to submit to COD any Pell changes as soon as the University receives the Return to Title IV unofficial withdrawal information which will add an additional submission day and will limit the student's disbursement information from being reported after the 45-day required timeframe.

Contact Person:

Director of Financial Aid

Completion Date:

October 2016

SOUTHEAST MISSOURI STATE UNIVERSITY

SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended June 30, 2016

Finding No. 2015-001

Federal Program: Student Financial Aid Cluster - Federal Pell Grant and Federal Direct Loan Programs
CFDA No.: 84.063 and 84.268
Federal Grantor: U.S. Department of Education
Compliance Requirement: Special Tests and Provisions - Enrollment Reporting

Condition: Six out of 40 students tested in the prior year were not notified of the need to complete the exit interview process.

Status: The University has updated the exit interview process to put unique requirement codes into the software programs that are semester specific. This will identify students that may need more than one Exit Counseling Requirement satisfied within an academic year.

In addition, the University also ran the Exit Counseling process the week after finals to pick up any student that may have withdrawn or dropped below half-time during finals week so that exit counseling information is sent to these students. The University also requested a second list of semester graduates two weeks after graduation to compare to the first list that was received two weeks prior to graduation, in order to identify any students that were not included on the list.

Finally, the Assistant Director for Student Accounts received the list of Unofficial Withdrawals for the semester, and she forwarded the information to the Loan Department. Once those students were coded on the system as unofficially withdrawn, the University ran the Exit Counseling process to pick up these students and ensure they received the required Exit Counseling information.

During the current year, 40 out of 40 students tested appropriately were notified of the need for exit counseling and received exit counseling when withdrawn. Accordingly, this finding has not been repeated.