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***UNIVERSITY OF CENTRAL MISSOURI***  
*UNIFORM GUIDANCE*  
*SINGLE AUDIT REPORT*  
*JUNE 30, 2022*

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

**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

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 or significant deficiencies may exist that were not identified.

### **Report On Compliance And Other Matters**

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 *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 of Central Missouri'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.



November 2, 2022

**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**

Board of Governors  
University of Central Missouri  
Warrensburg, Missouri

**Report On Compliance For Each Major Federal Program**

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

We have audited the University of Central Missouri's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* 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, 2022. 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.

In our opinion, the University of Central Missouri 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, 2022.

***Basis For Opinion On Each Major Federal Program***

### ***Responsibilities Of Management 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 University of Central Missouri's federal programs.

### ***Auditors' Responsibility***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University of Central Missouri'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 GAAS, *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 University of Central Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 University of Central Missouri'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 University of Central Missouri'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 University of Central Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those ch

### ***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 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* require the auditor to perform limited procedures on the University of Central Missouri's response to the noncompliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The University of Central Missouri'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**

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

*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. *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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on University of Central Missouri's response to the internal control over compliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. University of Central Missouri's response was not subjected to the other 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 purpose.

### **Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance**

We have audited the financial statements of the business-type activities and the discretely presented component unit of University of Central Missouri as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the University of Central Missouri's basic financial statements. We have issued our report thereon dated November 2, 2022, which contained unmodified opinions on those financial statements. 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 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 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 financial statements as a whole.



November 30, 2022



# UNIVERSITY OF CENTRAL MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Or Other Identifying Number	Passed Through To Sub- recipients	Total Federal Expenditures
<b>U.S. Department Of Education</b>				
Student Financial Aid Cluster -Direct				
TEACH Grants	84.379		\$ — \$	73,779
Federal SEOG	84.007		—	248,777
Federal Work Study	84.033		—	257,612
Federal Pell Grants	84.063		—	9,818,627
Iraq-Afghanistan Service Grant	84.408		—	5,983
Federal Direct Student Loans	84.268		—	31,555,654
Federal Perkins Loan	84.038		—	2,721,788
<i>Total Student Financial Aid Cluster - Direct</i>			—	44,682,200
Undergraduate International Studies and Foreign Language Programs - Mideast Meets Midwest - Direct	84.016A	PO16A160063	—	

# UNIVERSITY OF CENTRAL MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Or Other Identifying Number	Passed Through To Sub- recipients	Total Federal Expenditures
SPDG Consolidated Work Professional Development - Indirect	84.323	unknown	\$ —	\$ (1,562)
FY21 DCI Travel Expense - Indirect	84.323A	unknown	—	546
FY22 DCI Travel Expense - Indirect	84.323A	unknown	—	14,453
			—	13,437
Title I Grants to Local Educational Agencies:				
FY20 Continuous Improvement Consultant - Indirect	84.010A	unknown	—	—

**UNIVERSITY OF CENTRAL MISSOURI**

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**SCHEDULE OF EXPENDITURE**

# UNIVERSITY OF CENTRAL MISSOURI

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2022

### 1. Organization

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, 2022. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

### 2. Basis Of Presentation

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, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Because the schedule presents only a summary of the information, it does not include all the information required by the Uniform Guidance. The schedule is presented in accordance with the requirements of the Uniform Guidance.

**UNIVERSITY OF CENTRAL MISSOURI**

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Notes To Schedule Of Expenditures Of Federal Awards *(Continued)*

**5. Federal Student Loan Programs**

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, 2022 consists of:

<u>Assistance Listing Number</u>	<u>Program Name</u>	<u>Outstanding Balance</u>
84.038	Perkins Loan Program	\$ 2,133,321

The University is responsible only for the performance of certain administrative duties with respect to the Federal Direct Loan Program.

**UNIVERSITY OF CENTRAL MISSOURI**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2022**

**Section I - Summary Of Auditors' Results**

**Financial Statements**

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	<u>  x  </u>	no
Significant deficiency(ies) identified?	___	yes	<u>  x  </u>	none reported

Noncompliance material to financial statements noted?

	___	yes	<u>  x  </u>	no
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**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?	___	yes	<u>  x  </u>	no
Significant deficiency(ies) identified?	<u>  x  </u>	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)?

	<u>  x  </u>	yes	___	no
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Identification of major programs:

Name Of Federal Program Or Cluster	Federal Assistance Listing Number

**UNIVERSITY OF CENTRAL MISSOURI**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended June 30, 2022**

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**Section II - Financial Statement Findings**

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**None**

**UNIVERSITY OF CENTRAL MISSOURI**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended June 30, 2022**

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

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**Finding 2022-001 - Significant Deficiency - Procurement**  
**Federal Assistance Listing No. 84.425F, 84.425M**  
**U.S. Department Of Education**  
**ESF Section 2 - Higher Education (Higher Education Emergency Relief Fund**  
**(HEERF))**

**Criteria:**Fipcurementoes inoPat YeUficorm Guida(e) Licor t Yoo



**UNIVERSITY OF CENTRAL MISSOURI**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended June 30, 2022**

**Completion Date:** February 1, 2023

**Contact Person:** Robert Walla – Procurement Director



# UNIVERSITY OF CENTRAL MISSOURI

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended June 30, 2022

<b>Finding No.</b>	<b>Federal Assistance Listing No.</b>	<b>Program</b>	<b>Condition</b>	<b>Current Year Status</b>
2021-001	84.063	Student Financial Aid Cluster	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.	