

**MASSACHUSETTS BAY
COMMUNITY COLLEGE**
(an agency of the Commonwealth of Massachusetts)

**INDEPENDENT AUDITORS' REPORTS AS
REQUIRED BY THE UNIFORM GUIDANCE AND
GOVERNMENT AUDITING STANDARDS AND
RELATED INFORMATION**

June 30, 2021

MASSACHUSETTS BAY COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

**Independent Auditors' Reports as Required by the Uniform Guidance and
Government Auditing Standards and Related Information**

June 30, 2021

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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 THE UNIFORM GUIDANCE

To the Board of Trustees
Massachusetts Bay Community College
Wellesley, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Massachusetts Bay Community College's (an agency of the Commonwealth of Massachusetts) (the "College") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2021. The College'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 College'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 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* (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 College'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 College's compliance.

Opinion on Each Major Federal Program

In our opinion, the College 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, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Findings 2020-001 and 2020-002. Our opinion on each major federal program is not modified with respect to this matter.

The College's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The College's responses were 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 College 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 College'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 the 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 College'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.

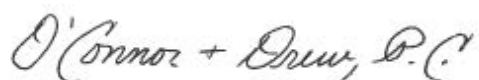
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items Findings 2021-001 and 2021-002 that we consider to be significant deficiencies.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the College, as of and for the year ended June 30, 2021. We issued our report thereon dated November 2, 2021, 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 purposes of additional analysis as required by the Uniform Guidance. 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.



**Certified Public Accountants
Braintree, Massachusetts**

June 14, 2022

(except for the Schedule of Expenditures of Federal Awards, for which the date is November 2, 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 *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Massachusetts Bay Community College
Wellesley, Massachusetts

We have audited, in accordance with 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 Massachusetts Bay Community College (the "College"), which comprise the statement of net position as of June 30, 2021, the related statement of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated November 2, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College'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 College'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 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 results of that testing, and not to provide an opinion on the effectiveness of the College'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 College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "O'Connor + Drew, P.C.".

**Certified Public Accountants
Braintree, Massachusetts**

November 2, 2021

**SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

MASSACHUSETTS BAY COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Total by Program	Passed Through to Subrecipients
STUDENT FINANCIAL ASSISTANCE CLUSTER						
U.S. Department of Education:						
Direct Awards:						
Federal Supplemental Educational Opportunity Grant	84.007	N/A	N/A	\$ 104,310	\$ 104,310	\$ -
Federal Work-Study Program	84.033	N/A	N/A	7,542	7,542	-
Federal Pell Grant Program	84.063	N/A	N/A	3,526,858	3,526,858	-
Federal Direct Student Loans	84.268	N/A	N/A	1,917,980	1,917,980	-
Total Student Financial Assistance Cluster				5,556,690	5,556,690	-
RESEARCH AND DEVELOPMENT CLUSTER						
National Science Foundation:						
Pass-through Awards:						
Education and Human Resources	47.076	Northeastern University	502411-78052	10,846	10,846	-
U.S. Department of Health and Human Services						
Direct Awards:						
National Institutes of Health - Biomedical Research and Research Training - Bridges to the Baccalaureate	93.859	University of Massachusetts - Boston	B000482065	15,082	15,082	-
Total Research and Development Cluster				25,928	25,928	-
NON-CLUSTER						
U.S. Department of Education:						
Direct Awards:						
Title III Part A Strengthening Institutions Program	84.031A	N/A	N/A	403,774	403,774	-
Career and Technical Education - Basic Grants to States	84.048	Massachusetts Department of Education	V048A190021	164,518	164,518	-
COVID-19 - Higher Education Emergency Relief Fund - Student Aid Portion*	84.425E	N/A	N/A	1,054,735	1,054,735	-
COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion*	84.425F	N/A	N/A	6,565,465	6,565,465	-
COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutions Program*	84.425M	N/A	N/A	257,302	257,302	-
Subtotal - Direct Awards				8,445,794	8,445,794	-
Pass-through Awards:						
COVID-19 - Governor's Emergency Education Relief Fund*	84.425C	Massachusetts Department of Education	ISARGT70092020MBC21A	363,738	363,738	-
National Foundation on the Arts and the Humanities						
Direct Awards:						
COVID-19 - National Endowment for the Humanities*	45.162	N/A	N/A	251,899	251,899	-
Corporation for National and Community Service						
Direct Awards:						
Federal AmeriCorps Program	94.006	N/A	N/A	6,844	6,844	-
Total Non-Cluster				9,068,275	9,068,275	-
Total Federal Funds				<u>\$ 14,650,893</u>	<u>\$ 14,650,893</u>	<u>\$ -</u>

*Subtotal for Assistance Listing Number 84.425 is \$8,493,139

See the accompanying notes to the Schedule of Expenditures of Federal Awards.

MASSACHUSETTS BAY COMMUNITY COLLEGE

(an Agency of the Commonwealth of Massachusetts)

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1 - **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Massachusetts Bay Community College (the “College”) under programs of the Federal Government for the year ended June 30, 2021. The information on this Schedule is prepared 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* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to, and does not present, the financial position, changes in net position or cash flows of the College.

Note 2 - **Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

Note 3 - **Indirect Cost Rate**

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

Note 4 - **Federal Direct Student Loans**

The College disbursed \$1,917,980 of loans under the Federal Direct Student Loans program, which include Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. The College is only responsible for the performance of certain administrative duties and, accordingly, there are no significant continuing compliance requirements and these loans are not included in the College’s financial statements.

MASSACHUSETTS BAY COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I – Summary of Auditors’ Results:

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ yes ☒ no

Noncompliance material to the financial statements noted? ☐ yes ☒ no

Federal Awards

Type of auditors’ report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified that are not considered to be material weaknesses? ☒ yes ☐ no

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? ☒ yes ☐ no

MASSACHUSETTS BAY COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2021

Section I – Summary of Auditors’ Results - Continued:

Identification of Major Programs

Name of Federal Program or Cluster	Assistance Listing #
Education Stabilization Fund:	
Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E
HEERF Institutional Portion	84.425F
HEERF Strengthening Institutions Program	84.425M
Governor’s Emergency Education Relief Fund	84.425C
Non-Cluster:	
National Endowment for the Humanities	45.162

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

\$750,000

Auditee qualified as a low-risk auditee?

 x yes no

MASSACHUSETTS BAY COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2021

Section II – Financial Statement Findings:

None

MASSACHUSETTS BAY COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2021

Section III – Federal Award Findings and Questioned Costs:

Finding number: 2021-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
Assistance Listing #'s: 84.063, 84.268
Award year: 2021

Criteria

According to 34 CFR 685.309(b)(2):

Unless [the institution] it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that –

- (i) A loan under Title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or
- (ii) A student who is enrolled at the school and who received a loan under Title IV of the Act has changed his or her permanent address.

The Dear Colleague Letter GEN-12-6 issued by the U.S. Department of Education (“ED”) on March 30, 2012 states that in addition to student loan borrowers, Enrollment Reporting files will include two additional groups of students: Pell Grant and Perkins Loan recipients.

According to 2 CFR Part 200, Appendix XI Compliance Supplement updated August 2020:

Under the Pell Grant and loan programs, institutions must complete and return within 15 days the Enrollment Reporting roster file placed in their Student Aid Internet Gateway mailboxes sent by ED via the National Student Loan Data System (“NSLDS”). The institution determines how often it receives the Enrollment Reporting roster file with the default set at a minimum of every 60 days. Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS website. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

MASSACHUSETTS BAY COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2021

Condition

The Federal Government requires the College to report student status enrollment changes to the National Student Loan Data System (“NSLDS”) within 60 days. During our testing, we noted two students, out of a sample of 40, were not reported to NSLDS within the required timeframe.

Cause

The College did not have adequate procedures in place to ensure that status changes were properly reported to NSLDS.

Effect

The College did not have adequate procedures in place to ensure that students with status changes were reported to NSLDS within the required timeframe.

Questioned Costs

Not applicable

Perspective

Our sample was not, and was not intended to be, statistically valid. Of the forty students selected for testing, two students, or 5% of our sample, had status changes that were not reported to NSLDS within the required timeframe by 176-335 days.

Recommendation

The College should provide training to employees responsible for processing information for the NSLDS and ensure that they have adequate knowledge in the related rules and regulations. This training should include an explanation of the College’s date of determination of withdrawal, the importance of reporting timely and the consequences of late reporting. Additionally, submission of additional rosters may reduce the likelihood of the finding in the future.

Identification as a Repeat Finding, if applicable

See finding 2020-001 included in the summary schedule of prior year findings.

View of Responsible Officials

The College concurs with the auditors’ finding.

MASSACHUSETTS BAY COMMUNITY COLLEGE

(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2021

Finding number: 2021-002
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
Assistance Listing #: 84.063
Award year: 2021

Criteria

According to 34 CFR 668.164(l):

- (1) Notwithstanding any State law (such as a law that allows funds to escheat to the State), an institution must return to the Secretary any Title IV, Higher Education Act (“HEA”) program funds, except Federal Work Study (“FWS”) program funds, that it attempts to disburse directly to a student or parent that are not received by the student or parent. For FWS program funds, the institution is required to return only the Federal portion of the payroll disbursement.
- (2) If an EFT to a student's or parent's financial account is rejected, or a check to a student or parent is returned, the institution may make additional attempts to disburse the funds, provided that those attempts are made not later than 45 days after the EFT was rejected or the check returned. In cases where the institution does not make another attempt, the funds must be returned to the Secretary before the end of this 45-day period.
- (3) If a check sent to a student or parent is not returned to the institution but is not cashed, the institution must return the funds to the Secretary no later than 240 days after the date it issued the check.

Condition

Federal regulations require an institution to return unclaimed Title IV funds issued by check or EFT within 240 days. During our testing, we noted 1 student, out of a sample of 25, that had unclaimed funds exceeding the federal day limit.

Cause

The College did not monitor the outstanding check aging to ensure that the 240-day timeframe was met.

MASSACHUSETTS BAY COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2021

Effect

The College did not return Title IV unclaimed funds to the Department of Education within the required 240-day time frame.

Questioned Costs

There was 1 outstanding check for \$799, which pertained specifically to federal-sourced funds.

Perspective

Our sample was not, and was not intended to be, statistically valid. Of the 25 students selected for testing, 1 student, or 4% of our sample, had unclaimed funds pertaining to federal sources that were not returned to the Department of Education within the 240-day required time frame.

Identification as a Repeat Finding, if applicable

See finding 2020-002 included in the summary schedule or prior year findings.

Recommendation

The College should examine its policies and procedures related to unclaimed funds including the process and time frame for identifying aged balances and the process for cancelling checks and returning funds to the Department of Education.

View of Responsible Officials

The College concurs with the auditors' finding.



MassBay Community College
Wellesley Hills Campus
50 Oakland Street
Wellesley Hills, MA 02481
Tel: 781.239.3000

Management's Summary Schedule of Prior Audit Findings

Year Ended June 30, 2021

Finding number: 2020-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
Assistance Listing #'s: 84.063, 84.268
Award year: 2020

Condition

The Federal Government requires the College to report student status enrollment changes to the National Student Loan Data System ("NSLDS") within 60 days.

Award Year 2020:

During our testing of forty students with enrollment status changes, we noted the following:

1. Two students' status changes were never reported to NSLDS.
2. Three students had incorrect status changes reported to NSLDS.

Current Status

OCD noted two instances of a student status change not being reported within the 60-day time frame.



MassBay Community College
Wellesley Hills Campus
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Management's Summary Schedule of Prior Audit Findings - Continued
Year Ended June 30, 2021

Finding number: 2020-002
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
Assistance Listing #'s: 84.063, 84.268
Award year: 2020

Condition

Federal regulations require an institution to return unclaimed Title IV funds issued by check or EFT within 240 days.

Award Year 2020:

During our testing, we noted 7 students, out of a sample of 40, that had unclaimed funds exceeding the federal day limit.

Current Status

OCD noted one instance of a student that had unclaimed funds exceeding the federal day limit.



MassBay Community College
Wellesley Hills Campus
50 Oakland Street
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Management's Corrective Action Plan

Year Ended June 30, 2021

Finding number: 2021-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
Assistance Listing #'s: 84.063, 84.268
Award year: 2021

Corrective Action

Both enrollment reporting audit findings were graduation status related.

Management will create an audit report to be run directly after the national clearing house (NSC) Degree Verify Report has been received and certified. This will allow the College to do an internal audit to identify graduates who were not received by NSLDS. Staff will be trained to run this query monthly and match the NSC list against the NSLDS list to confirm that graduation statuses that were sent from the College to NSC, were indeed, received and certified by NSLDS.

Timeline for Implementation of Corrective Action Plan:

Effective immediately

Contact Persons:

Alex Jean-Jacques, Director of Financial Aid
Laura Lavalley, Registrar

Management's Corrective Action Plan - Continued

Year Ended June 30, 2021

Finding number: 2021-002
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
Assistance Listing #: 84.063
Award year: 2021

Corrective Action

The College is committed to ensuring that the 240-day refund of Title IV funds process is accurately carried out to ensure compliance throughout each calendar year. The steps below are steps that are being taken within the College to ensure that unclaimed Title IV funds are returned within the 240-day requirement. The College returned the outstanding check designated in the report.

Controls mentioned in prior year's audit report were put in place after the issuance of the last Uniform Guidance audit report, which was delayed due to HEERF guidance changes and reporting requirements resulting in a repeat audit finding from fiscal year 2020.

The College's corrective action plan for 240-day returns are as follows:

- **Control of running uncashed refund check reports-** the Office Information Technology department has created a query that now pulls the all outstanding federal financial aid checks to make review and outreach easier. After outreach, any Title IV refund not received by 210 days will begin the process of return to the Title IV.
- **Timing of Review-** the College is reviewing uncashed refund checks and sending notifications to students every other month.
- **More defined roles-** Several departments involved now have a clearer understanding of their role in the return process and are able to carry out these roles more quickly as a result (Office of Information Technology, Student Accounts, Fiscal Affairs and Financial Aid).

Timeline for Implementation of Corrective Action Plan:

Effective immediately

Contact Person

Stephen Baccari, Controller