

SALEM STATE UNIVERSITY
(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, 2017

SALEM STATE UNIVERSITY
(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, 2017

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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 of
Salem State University
Salem, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Salem 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 the University's major federal programs for the year ended June 30, 2017. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

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 Finding 2017-001 through 2017-002. Our opinion on each major federal program is not modified with respect to these matters.

The University's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 University, as of and for the year ended June 30, 2017. We issued our report thereon dated October 11, 2017, 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.

O'Connor and Duen, P.C.

Certified Public Accountants

Braintree, Massachusetts

October 11, 2017



**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 of
Salem State University
Salem, 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 Salem State University (the "University"), which comprise the statements of net position as of June 30, 2017, the related statements of revenues, expenses and changes in net position, cash flows, the combining statements of net position of major component units, and combining statements of revenues and expenses of major component units for the year then ended, and the related notes to the financial statements, which collectively comprise Salem State University's basic financial statements and have issued our report thereon dated October 11, 2017. We also performed the audit of the Salem State University Foundation and the Salem State University Alumni Association's financial statements, as of and for the year ended June 30, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Salem 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 an opinion 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the University'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 Salem State 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 University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

O'Connor and Drew, P.C.

Certified Public Accountants
Braintree, Massachusetts
October 11, 2017

**SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

SALEM STATE UNIVERSITY
(an agency of the Commonwealth of Massachusetts)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

	CFDA Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	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	\$ 407,040	\$ -
Federal Work-Study Program	84.033	N/A	N/A	420,914	-
Federal Perkins Loan Program (beginning of year)	84.038	N/A	N/A	1,507,927	-
Federal Perkins Loan Program (current year expenditure)	84.038	N/A	N/A	381,470	-
Federal Pell Grant Program	84.063	N/A	N/A	11,588,194	-
Federal Direct Student Loans	84.268	N/A	N/A	48,492,277	-
Teachers Education Assistance for College Grant	84.379	N/A	N/A	16,294	-
Nursing Student Loans (beginning of year)	93.364	N/A	N/A	751,605	-
Nursing Student Loans (current year expenditures)	93.364	N/A	N/A	63,750	-
Total Student Financial Assistance Cluster				63,629,471	-
TRIO CLUSTER					
U.S. Department of Education:					
Direct Awards:					
Student Support Services	84.042	N/A	N/A	532,230	-
Upward Bound	84.047	N/A	N/A	332,856	-
Total TRIO Cluster				865,086	-

See accompanying notes to the schedule of expenditures of federal awards.

SALEM STATE UNIVERSITY
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Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

	CFDA Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
RESEARCH AND DEVELOPMENT CLUSTER					
National Science Foundation:					
Direct Awards:					
Agricultural Research	47.076	N/A	N/A	3,332	-
Learning of Physics and Programing	47.076	N/A	N/A	<u>7,386</u>	<u>-</u>
Total Reseach and Development Cluster				<u>10,718</u>	<u>-</u>
NON-CLUSTER					
U.S. Small Business Administration					
Direct Awards:					
Small Business Development Center	59.037	N/A	N/A	<u>377,643</u>	<u>-</u>
Subtotal - Direct Awards				377,643	-
U.S. Department of Education:					
Direct Awards:					
English as a Second Language	84.195	N/A	N/A	<u>245,146</u>	<u>-</u>
Subtotal - Direct Awards				245,146	-
U.S. Department of Justice:					
Direct Awards:					
Violence Against Women	16.525	N/A	N/A	<u>91,791</u>	<u>-</u>
Subtotal - Direct Awards				91,791	-
Total Non-Cluster				<u>714,580</u>	<u>-</u>
Total Federal Funds				<u>\$ 65,219,855</u>	<u>\$ -</u>

See accompanying notes to the schedule of expenditures of federal awards.

SALEM STATE UNIVERSITY
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Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Note 1 - **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Salem State University (the “University”) under programs of the Federal Government for the year ended June 30, 2017. 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 University, it is not intended to and does not present the financial position, changes in net position or cash flows of the University.

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

Note 4 - **Federal Student Loan Programs**

Perkins Loan Program

The Federal Perkins Loan Program (“Perkins”) is administered directly by the University and balances and transactions relating to this program are included in the University’s basic financial statements. During the year ended June 30, 2017, \$381,470 of loans were advanced under the Perkins program and no administrative costs were incurred. As of June 30, 2017, loan balances receivable, under Perkins was \$1,433,891.

There was no federal capital contribution or match by the University during the current year.

Nursing Student Loans

The Nursing Student Loan Program is administered by Salem State University. Fiscal year 2017 activity included loan funds disbursed of \$63,750. As of June 30, 2017 the loan balances receivable for this program was \$573,197.

SALEM STATE UNIVERSITY
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Notes to the Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

Note 4 - **Federal Student Loan Programs - Continued**

Direct Student Loan Program

The University disbursed \$48,492,277 of loans under the Federal Direct Student Loans program, which include Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. It is not practical to determine the balances of the loans outstanding to students of the University under the program as of June 30, 2017. The University is only responsible for the performance of certain administrative duties and, accordingly, these loans are not included in the University's financial statements.

SALEM STATE UNIVERSITY
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Schedule of Findings and Questioned Costs

Year Ended June 30, 2017

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

SALEM STATE UNIVERSITY
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number
Student Financial Assistance Cluster	
Federal Supplemental Educational Opportunity Grant Program	84.007
Federal Work-Study Program	84.033
Federal Perkins Loan Program	84.038
Federal Pell Grant Program	84.063
Federal Direct Student Loans	84.268
Teachers Education Assistance for College Grant	84.379
Nursing Student Loans	93.364

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

\$750,000

Auditee qualified as a low-risk auditee?

 x yes no

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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Section II – Financial Statement Findings:

None

SALEM STATE UNIVERSITY
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Section III – Federal Award Findings and Questioned Costs:

Finding number: 2017-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #: Multiple
Award year: 2017

Criteria

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

A school shall, unless it expects to submit its next student status confirmation report to the Secretary within the next 60 days, notify the Secretary within 30 days if it discovers that a Direct Subsidized, Direct Unsubsidized, or Direct Plus Loan has been made to or on behalf of a student who:

- i. Enrolled at that school but has ceased to be enrolled on at least a half-time basis;
- ii. Has been accepted for enrollment at that school but failed to enroll on at least a half-time basis for the period for which the loan was intended; or
- iii. Has changed his or her permanent address.

The Dear Colleague Letter GEN-12-6 (the “Letter”) 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:

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.

SALEM STATE UNIVERSITY
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Condition

The Federal Government requires the University to report student enrollment changes to NSLDS within 60 days. Our testing of forty students with enrollment status changes had the following:

Three students' status changes were not reported to NSLDS within the 60-day required time frame. Reporting of this status change occurred between 61 and 107 days after the required deadline.

Cause

The Registrar's Office did not communicate the necessary information and delegate responsibilities effectively to ensure compliance with enrollment reporting requirements.

Effect

The University did not properly report student status changes to NSLDS within the required time frame. Improper enrollment reporting results in the students' loan deferment period to be incorrectly calculated. Additionally, the student would be responsible for any interest rate changes.

Questioned Costs

Not applicable

Perspective

Our sample was not, and was not intended to be statistically valid. Of forty students selected for testing, three students or 7.5% of our sample was determined to not have their enrollment status updated to the NSLDS within the established timeframe.

Identification as a Repeat Finding, if applicable

Not applicable

Recommendation

We recommend that the University review the procedures and controls related to updating student enrollment status with the NSLDS.

Views of Responsible Officials

The University agrees with this finding.

Upon review of the National Student Clearinghouse reporting schedule to NSLDS, the institution is updating its submission schedule to incorporate more frequent submissions.

SALEM STATE UNIVERSITY
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Finding number:	2017-002
Federal agency:	U.S. Department of Education
Programs:	Student Financial Assistance Cluster
CFDA #'s:	Multiple
Award year:	2017

Criteria

According to 34 C.F.R. Section 668.22(j)(1):

An institution must return the amount of Title IV funds from which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew.

Condition

Federal regulations state that any unearned Title IV grant or loan assistance received by a student must be refunded to the Title IV programs upon a student's withdrawal from the institution. The academic institution is responsible for the calculation of the earned and unearned portion of Title IV assistance using a standard Return of Title IV Funds form ("R2T4"). In our testing sample of 12 students who were determined to have withdrawn from the University, we noted one student for whom funds were not returned within the required 45 days. Our audit disclosed that the funds were not returned until 227 days after the 45 day disbursement timeframe, respectively. The total amount to return was \$1,692.

Cause

The College has policies and procedures in place to perform this calculation for all students who withdraw. However, in this instance the students' withdrawal form and supporting documents were incorrectly marked as completed when the documents had not been processed. Upon the University realizing the student withdrew prior to the 60% mark in the semester the R2T4 form was completed and the appropriate aid was returned.

Effect

The University did not complete the R2T4 Form or return the unearned portion of aid within the established time frame.

Questioned Costs

Not Applicable

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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Perspective

Our sample was not, and was not intended to be statistically valid. Of twelve students selected for testing, one student or 8.3% of our sample was determined to not have the RT24 form completed and the resulting federal aid returned with the established time frame.

Identification as a Repeat Finding, if applicable

Not applicable

Recommendation

The University should review and update their policies related to student withdrawals to ensure R2T4 forms are completed and the appropriate federal aid is returned within the established time limits.

Views of Responsible Officials

The University agrees with this finding.

Human error was the cause of this particular compliance issue.

Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2016

Finding number: 2016-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #: 84.033
Award year: 2016

Condition

In administering its Federal Work-Study Program ("FWS"), an institution shall establish and maintain an internal control system of checks and balances that insures that no office can both authorize payments and disburse funds to students (34CFR 675.19 (a)).

The institution must also establish and maintain program and fiscal records that: (i) Include a certification by the student's supervisor, an official of the institution or off-campus agency, that each student has worked and earned the amount being paid. The certification must include or be supported by, for students paid on an hourly basis, a time record showing the hours each student worked in clock time sequence, or the total hours worked per day; (ii) Include a payroll voucher containing sufficient information to support all payroll disbursements; (iii) Include a noncash contribution record to document any payment of the institution's share of the student's earnings in the form of services and equipment (see Sec 675.27(a)); and (iv) Are reconciled at least monthly (34 CFR 675.19 (b)(2)).

Further, in general, students are not permitted to work in FWS positions during scheduled class times.

In a sample of two students, it was noted seven instances for one student in which the student worked during scheduled class time, five instances in which no department time log was able to be produced for the student, and two instances in which the student's department time log was not specific as to the time of day that was worked and therefore it could not be determined if the student worked during a scheduled class.

Current Year Status:

Corrective action was taken during the year.

Management's Summary Schedule of Prior Audit Findings - Continued**Year Ended June 30, 2016**

Finding number: 2016-002
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #: 84.033
Award year: 2016

Condition

An institution must submit Federal Pell Grant disbursement records to the U.S. Department of Education Common Origination & Disbursement System ("COD"), as applicable, no later than 15 days after making the disbursement or becoming aware of the need to adjust a student's previously reported Federal Pell Grant. In accordance with 34 CFR 668.164, Federal Pell Grants are considered disbursed on the date the institution: (i) credits those funds to a student's account in the institution's general ledger or any subledger of the general ledger, or (ii) pays those funds to a student directly. (Federal Register Volume 78, Number 40).

Audit procedures performed included comparing student account records and COD records and ensuring that disbursement records were submitted to the COD within 15 days of the disbursement. Audit testing revealed that for one student, out of a total of 13 tested, disbursement records were not submitted to the COD within the 15-day requirement.

Current Year Status:

Corrective action was taken during the year.

Management's Corrective Action Plan

Finding number: 2017-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #: Multiple
Award year: 2017

Corrective Action Plan:

The Registrar's Office has incorporated additional quality control procedures to monitor that leave and withdrawal documents taken in through the Navigation Center, are examined to ensure that processing has been completed to avoid future errors. These additional quality control procedures were put in place as soon as the original problem was identified during the Spring 2017 semester.

Timeline for Implementation of Corrective Action Plan:

The University plans to implement the corrective action plan during the 2018 fiscal year.

Contact Person

Megan M. Miller
Registrar

Management's Corrective Action Plan - Continued

Finding number: 2017-002
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #'s: Multiple
Award year: 2017

Corrective Action Plan:

The Financial Aid department of the University uses an error report to review the status of various populations subject to RT24 activity. Error reports are typically run with a specific, recent date range. In the future, a wider (older) date range will be used when running the report so as to detect and resolve an unusual situation like the one in the audit exception.

Timeline for Implementation of Corrective Action Plan:

The University plans to implement the corrective action plan during the 2018 fiscal year.

Contact Person

Judy Cramer
Director of Financial Aid