

**SALEM STATE UNIVERSITY**  
(an Agency of the Commonwealth of Massachusetts)

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

**JUNE 30, 2025**

**SALEM STATE UNIVERSITY**  
**(an Agency of the Commonwealth of Massachusetts)**

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

**June 30, 2025**

**C O N T E N T S**

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## **INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees of  
Salem State University:

### **Report on Compliance for Each Major Federal Program**

#### **Opinion on Each Major Federal Program**

We have audited Salem State University’s (the “University”) 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’s major federal programs for the year ended June 30, 2025. The University’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

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, 2025.

#### **Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); 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”). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University’s compliance with the compliance requirements referred to above.

#### **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 Salem State University’s federal programs.

## Auditor's Responsibilities for the Audit of Compliance

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'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'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'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'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's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## 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 2025-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The University's response and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response or corrective action plan.

## Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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. 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 below. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 2025-001 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 the University's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University'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 University, as of and for the year ended June 30, 2025 and have issued our report thereon dated October 23, 2025, 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 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.



February 27, 2026

# 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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of  
Salem State University:

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 of Salem State University ("the University"), and its discretely presented component units, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 23, 2025.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Colleges' 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 Colleges' internal control. Accordingly, we do not express an opinion on the effectiveness of the Colleges' 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 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'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 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.

*Withum Smith + Brown, PC*

October 23, 2025

**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, 2025**

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>					
<b>U.S. Department of Education:</b>					
<b>Direct Awards:</b>					
Federal Supplemental Educational Opportunity Grant	84.007	N/A	N/A	\$ 357,830	\$ -
Federal Work-Study Program	84.033	N/A	N/A	515,852	-
Federal Pell Grant Program	84.063	N/A	N/A	12,288,297	-
Federal Direct Student Loans	84.268	N/A	N/A	25,244,838	-
Teachers Education Assistance for College Grant	84.379	N/A	N/A	29,706	-
Nursing Student Loans (current year expenditures)	93.364	N/A	N/A	10,859	-
Total Student Financial Assistance Cluster				38,447,382	-
<b>TRIO CLUSTER</b>					
<b>U.S. Department of Education:</b>					
<b>Direct Awards:</b>					
Student Support Services	84.042	N/A	N/A	597,638	-
Upward Bound	84.047	N/A	N/A	329,407	-
Total TRIO Cluster				927,045	-
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>					
<b>National Science Foundation:</b>					
<b>Direct Awards:</b>					
STEM Education (DC Models DRK12)	47.076	N/A	N/A	52,732	-
STEM Education (NSF Racial Equity)	47.076	N/A	N/A	93,243	-
Subtotal - Direct Awards				145,975	-
<b>Pass-through Awards:</b>					
Stem Education (Deep Teaching Residency)	47.076	Florida International University Board of Trustees	N/A	22,154	-
NSF-EAR	47.050	President & Fellows of Harvard College	N/A	12,853	-
Subtotal - Pass-through Awards				35,007	-
Total Research and Development Cluster				180,982	-

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

**SALEM STATE UNIVERSITY**  
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**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2025**

**SALEM STATE UNIVERSITY**  
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Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2025

	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
<b>NON-CLUSTER</b>					
<b>U.S. Department of Education:</b>					
<b>Direct Awards:</b>					
Undergraduate International Studies and Foreign Language Programs	84.016	N/A	N/A	35	-
Subtotal - Direct Awards				35	-
<b>Pass-through Awards:</b>					
Fund for the Improvement of Postsecondary Education	84.116	Framingham State University	N/A	9,808	-
HEROES Literacy Grant	84.411B	Ohio State University		6,450	-
				16,258	-
Subtotal - Pass-through Awards				16,293	-
<b>U.S. Department of Homeland Security</b>					
<b>Direct Awards:</b>					
FEMA Public Assistance	97.036	N/A	N/A	43,693	-
Subtotal - Pass-through Awards				43,693	-
<b>U.S. Department of Treasury</b>					
<b>Pass-through Awards:</b>					
COVID-19 American Rescue Plan Act	21.027	City of Salem	N/A	1,461	-
Subtotal - Pass-through Awards				1,461	-
<b>U.S. Small Business Administration</b>					
<b>Pass-through Awards:</b>					
SBDC - Core	59.037	University of Massachusetts	N/A	523,415	-
Subtotal - Pass-through Awards				523,415	-

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

**SALEM STATE UNIVERSITY**  
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**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2025**

**SALEM STATE UNIVERSITY**

(an agency of the Commonwealth of Massachusetts)

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2025

	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of State Bureau of Education and Cultural Affairs</b>					
<b>Pass-through Awards:</b>					
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	IIE: Institute of International Education, Inc.	N/A	8,013	-
Subtotal - Pass-through Awards				<u>8,013</u>	<u>-</u>
<b>National Endowment for the Humanities</b>					
<b>Pass-through Awards:</b>					
Promotion of the Humanities Research (NEH - CAL Humanities)	45.161	CA State University, Dominguez	N/A	17,545	-
Subtotal - Pass-through Awards				<u>17,545</u>	<u>-</u>
<b>Environmental Protection Agency</b>					
<b>Pass-through Awards:</b>					
National Estuary Program	66.456	Umass Boston	N/A	9,750	-
Healthy Estuary Program (MassBays)	66.456	Umass Boston	N/A	16,373	-
Subtotal - Pass-through Awards				<u>26,123</u>	<u>-</u>
Total Non-Cluster				<u>636,543</u>	<u>-</u>
<b>Total Federal Funds</b>				<u>\$ 40,191,952</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, 2025**

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, 2025. 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 not to use the 10-percent de minimis indirect cost rate as 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, 2025, no loans were advanced under the Perkins program and no administrative costs were incurred. As of June 30, 2025, loan balances receivable, net under Perkins was \$0. During the year ended June 30, 2025 the University terminated its participation in the Perkins loan program and returned all outstanding Federal funding related to this program.

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

**Year Ended June 30, 2025**

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

*Nursing Student Loans*

The Nursing Student Loan Program is administered by Salem State University. There were \$10,859 of loans disbursed during fiscal year 2025. As of June 30, 2025, the loan balances receivable for this program was \$376,148.

*Direct Student Loan Program*

The University disbursed \$25,244,838 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, 2025. 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, 2025**

**Section I – Summary of Auditor’s Results:**

***Financial Statements***

Type of auditor’s 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 auditor’s 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**

**Year Ended June 30, 2025**

*Identification of Major Programs*

Name of Federal Program or Cluster	Assistance Listing 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 (Note 3)	84.268
Teachers Education Assistance for College Grant	93.364
Nursing Student Loans	93.364
TRIO Cluster	
Student Support Services	84.042
Upward Bound	84.047

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

\$750,000

Auditee qualified as a low-risk auditee?

  x   yes         no

**Section II – Financial Statement Findings:**

None.

**SALEM STATE UNIVERSITY**  
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**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2025**

**Section III – Federal Award Findings and Questioned Costs:**

**Finding number:** 2025-001  
**Federal agency:** U.S. Department of Education  
**Programs:** Student Financial Assistance Cluster  
**AL #:** 84.063 and 84.268  
**Award year:** 2025

***Criteria***

The Code of Federal Regulations, consisting of 2 CFR 200.303, 34 CFR 685.309, and 34 CFR 690.83(b)(2), requires that enrollment status changes for students be reported to NSLDS within 30 days or within 60 days if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. Additionally, schools are required to certify enrollment at a minimum of every 60 days or every other month.

***Condition***

During our testing of NSLDS Enrollment Reporting for Salem State University, we noted 1 of the 40 students tested had a status change received by NSLDS outside of the 60-day reporting time frame.

***Cause***

The University's Registrar was not made aware of the student's status change in a timely manner by the student's academic advisor. As a result, the student's change in status was delayed in reporting to NSLDS. The University's policies and procedures were not properly followed to ensure that student status changes were timely reported to NSLDS.

***Effect***

The NSLDS system is not updated with the student information which can cause over-awarding should the student transfer to another institution and the student may not properly enter the repayment period.

***Questioned Costs***

N/A

**SALEM STATE UNIVERSITY**  
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**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2025**

***Perspective***

Our sample was not, and was not intended to be, statistically valid. Of the 40 students selected for testing, 1 student, or 2.5% of our sample, had a change in status reported outside of the 60-day reporting time frame.

***Identification as a Repeat Finding, if applicable***

N/A

***Recommendation***

The University should review their reporting procedures to ensure that students' statuses are timely reported to NSLDS as required by Federal regulations.

***View of Responsible Officials***

The University agrees with the finding. This issue was the result of human error, as established procedures were not followed in which a student withdrawal was not forwarded to the Registrar's Office, preventing timely reporting to NSLDS. The student's official withdrawal request was not transmitted by the office responsible for approving student leaves and withdrawals to the Registrar's Office for processing, resulting in the absence of the required enrollment update in the student information system.

## Management’s Summary Schedule of Prior Audit Findings

**Year Ended June 30, 2024**

**Finding number:** 2024-001  
**Federal agency:** U.S. Department of Education  
**Programs:** Student Financial Assistance Cluster  
**Assistance Listing #:** 84.063 and 84.268  
**Award year:** 2024

### ***Condition***

Federal regulations state that when a recipient of Title IV funds withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution should determine the proper amount of Title IV funds to be refunded as of the recipient’s withdrawal date. Once a recipient’s withdrawal date is determined, an institution should complete a Return of Title IV (“R2T4”) calculation. The R2T4 is used to calculate the percentage of the payment period or period of enrollment completed, establish the amount of Title IV funds earned by the recipient, and determine the amount required to be returned to the Department of Education.

*Award Year 2024:* During our testing, we noted 2 students, out of a sample of 40, had returns of Title IV funds that were miscalculated.

### ***Current Year Status:***

Corrective action was implemented during the year.

## Management's Corrective Action Plan

Year Ended June 30, 2025

**Finding number:** 2025-001  
**Federal agency:** U.S. Department of Education  
**Programs:** Student Financial Assistance Cluster  
**AL #:** 84.063 and 84.268  
**Award year:** 2025

### *Corrective Action Plan:*

This issue was the result of human error, as established procedures were not followed in which a student withdrawal was not forwarded to the Registrar's Office, preventing timely reporting to NSLDS. The student's official withdrawal request was not transmitted by the office responsible for approving student leaves and withdrawals to the Registrar's Office for processing, resulting in the absence of the required enrollment update in the student information system.

In response, the Registrar's Office has implemented a revised procedure for the handling of late leave requests and will coordinate directly with the Financial Aid Office to ensure accurate updates to the NSLDS. Staff in the Advising Office have been retrained on proper transmission protocols, and both the Registrar's Office and Advising Office have instituted additional quality control and tracking measures to ensure that all leaves and withdrawals are processed and reported in a timely and compliant manner.

### *Timeline for Implementation of Corrective Action Plan:*

The corrective action plan was implemented as of October 2025.

### *Contact Person*

Megan Miller, University Registrar