



# **GEORGIA NORTHWESTERN TECHNICAL COLLEGE ROME, GEORGIA**

**INDEPENDENT ACCOUNTANTS  
REPORT ON APPLYING AGREED-  
UPON PROCEDURES  
FOR FISCAL YEAR ENDED  
JUNE 30, 2017**

**A Member Institution of the  
Technical College System of Georgia**





## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156  
Atlanta, Georgia 30334-8400

**GREG S. GRIFFIN**  
STATE AUDITOR  
(404) 656-2174

May 2, 2018

Members of the State Board of the Technical College System of Georgia  
Members of the Local Board of Directors of  
Georgia Northwestern Technical College  
and  
Mr. Pete McDonald, President  
Georgia Northwestern Technical College

### Independent Accountant's Report on Applying Agreed-Upon Procedures

Ladies and Gentlemen:

We have performed the procedures enumerated below, which were agreed to by the Georgia Northwestern Technical College (College), solely to assist you in evaluating compliance with Federal Student Aid programs and meeting the requirements of COC Comprehensive Standard 13.6 for the year ended June 30, 2017. Included in this report is a section on findings and other items for any matters that came to our attention during our engagement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures for each Student Financial Assistance Cluster (SFA) compliance requirement and the associated findings are as follows:

1. Complete selected procedures for the General Matters compliance requirement.

**We did not note any exceptions as a result of our procedures.**

2. Complete selected procedures for the Activities Allowed or Unallowed (AAU) compliance requirement.

**We did not note any exceptions as a result of our procedures.**

3. Complete selected procedures for the Cash Management (CM) compliance requirement.

**We did not note any exceptions as a result of our procedures.**

4. Complete selected procedures for the Eligibility (EL) compliance requirement.

**We did not note any exceptions as a result of our procedures.**

5. Complete selected procedures for the Matching, Level of Effort and/or Earmarking (MLE) compliance requirement.

**We did not note any exceptions as a result of our procedures.**

6. Complete selected procedures for the Program Income (PI) compliance requirement.

**We did not note any exceptions as a result of our procedures.**

7. Complete selected procedures for the Reporting (RPT) compliance requirement.

**We did not note any exceptions as a result of our procedures.**

8. Complete selected procedures for the Special Tests and Provisions (STP) compliance requirement.

**We did not note any exceptions as a result of our procedures.**

We were not engaged to, and did not, conduct an examination, the objective of which is to express an opinion on the Federal Student Aid compliance requirements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,



Greg S. Griffin  
State Auditor