



# **DALTON STATE COLLEGE DALTON, GEORGIA**

**INDEPENDENT ACCOUNTANTS  
REPORT ON APPLYING AGREED-  
UPON PROCEDURES  
FOR FISCAL YEAR ENDED  
JUNE 30, 2018**

**A Member Institution of the  
University System of Georgia**



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## DEPARTMENT OF AUDITS AND ACCOUNTS

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Atlanta, Georgia 30334-8400

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

September 10, 2018

Members of the State Board of Regents of the  
University System of Georgia  
and  
Dr. Margaret H. Venable, President  
Dalton State 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 Dalton State College and the University System Office of the Board of Regents of the University System of Georgia, solely to assist you in evaluating compliance with federal student assistance regulations and meeting the requirements of COC Comprehensive Standard 13.6 for the year ended June 30, 2018. 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. Also included in this report is a section on findings and other matters that came to our attention during our engagement.

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

1. Complete applicable procedures reflected in the 2018 and/or 2017 OMB Compliance Supplement for the Activities Allowed or Unallowed compliance requirement.

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

2. Complete applicable procedures reflected in the 2018 and/or 2017 OMB Compliance Supplement for the Cash Management compliance requirement.

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

3. Complete applicable procedures reflected in the 2018 and/or 2017 OMB Compliance Supplement for the Eligibility compliance requirement.

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

4. Complete applicable procedures reflected in the 2018 and/or 2017 OMB Compliance Supplement for the Matching, Level of Effort, Earmarking compliance requirement.

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

5. Complete applicable procedures reflected in the 2018 and/or 2017 OMB Compliance Supplement for the Period of Performance compliance requirement.

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

6. Complete applicable procedures reflected in the 2018 and/or 2017 OMB Compliance Supplement for the Program Income compliance requirement.

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

7. Complete applicable procedures reflected in the 2018 and/or 2017 OMB Compliance Supplement for the Reporting compliance requirement.

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

8. Complete applicable procedures reflected in the 2018 and/or 2017 OMB Compliance Supplement for the Special Tests and Provisions compliance requirement.

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

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which is to express an opinion or conclusion, respectively, on the Federal Student Aid compliance requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The Georgia Department of Audits and Accounts utilized the assistance of an external specialist in the performance of this engagement. The specialist possesses extensive knowledge and experience in reviewing institutional compliance with requirements related to federal student financial assistance programs.

This report is intended solely for the information and use of Dalton State College, the University System Office of the Board of Regents of the University System of Georgia and the Southern Association of Colleges and Schools – Commission on Colleges and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



Greg S. Griffin  
State Auditor

DALTON STATE COLLEGE  
SCHEDULE OF FINDINGS, QUESTIONED COSTS AND OTHER ITEMS  
YEAR ENDED JUNE 30, 2018

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

OTHER ITEMS (NOTED FOR MANAGEMENT'S CONSIDERATION)

No matters were reported.