



# **CENTRAL GEORGIA TECHNICAL COLLEGE WARNER ROBINS, GEORGIA**

**INDEPENDENT ACCOUNTANT'S  
REPORT ON APPLYING AGREED-  
UPON PROCEDURES  
FOR FISCAL YEAR ENDED  
JUNE 30, 2020**

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



CENTRAL GEORGIA TECHNICAL COLLEGE

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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

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

Members of the State Board of the  
Technical College System of Georgia,  
Members of the Local Board of Directors of  
Central Georgia Technical College  
and  
Dr. Ivan H. Allen, President  
Central Georgia Technical College

Ladies and Gentlemen:

We have performed the procedures enumerated below, which were agreed to by Central Georgia Technical College and the Technical College System of Georgia, solely to assist you in evaluating compliance with federal student financial assistance regulations and meeting the requirements of COC Comprehensive Standard 13.6 for the year ended June 30, 2020. 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 2020 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 2020 OMB Compliance Supplement for the Cash Management compliance requirement.

**Upon review of cash drawdowns and disbursements related to the Federal Pell Grant program, excessive cash balances were noted for 20 days in the fiscal year. Provisions included in 34 CFR 668.166(a) state, "The Secretary considers excess cash to be any amount of Title IV, HEA program funds, other than Federal Perkins Loan Program funds, that an institution does not disburse to students or parents by the end of the third business day following the date the institution received those funds from the Secretary."**

3. Complete applicable procedures reflected in the 2020 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 2020 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 2020 OMB Compliance Supplement for the Reporting compliance requirement.

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

6. Complete applicable procedures reflected in the 2020 OMB Compliance Supplement for the Special Tests and Provisions compliance requirement.

**Our testing of 26 students who received Federal Pell Grant Program and/or Federal Direct Student Loan funds and had a reduction or increase in attendance level, graduated, withdrew, dropped out, or enrolled but never attended during the audit period revealed that significant data elements reflected under the National Student Loan Data System (NSLDS) Campus-Level and/or Program-Level Record were not reported accurately for five students. In addition, enrollment information related to these five students was not updated on the next enrollment report submitted to NSLDS after each students' change in status.**

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.

This report is intended solely for the information and use of Central Georgia Technical College, the Technical College 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. However, this report is a matter of public record and its distribution is not limited.

Respectfully,



Greg S. Griffin  
State Auditor

December 23, 2020

CENTRAL GEORGIA TECHNICAL COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.