



REPORT ON REVIEW AND FEDERAL COMPLIANCE PROCEDURES • FISCAL YEAR 2022

Abraham Baldwin Agricultural College

Tifton, Georgia

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts

REVIEW SUMMARY

We have reviewed the financial statements of the business-type activities and the fiduciary funds of Abraham Baldwin Agricultural College, as of and for the year ended June 30, 2022, and issued our report thereon, dated September 9, 2022 . We conducted our review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Our Independent Accountant's Review Report, included in Abraham Baldwin Agricultural College's Annual Financial Report, is available on the Georgia Department of Audits and Accounts' website at www.audits.ga.gov/ and on Abraham Baldwin Agricultural College's website at www.abac.edu.

Our review of the College found:

- we are not aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America;
- no financial reporting findings that require management's attention.

We have performed the procedures on compliance with federal student financial assistance regulations reflected within the 2022 OMB Compliance Supplement for the year ended June 30, 2022. Abraham Baldwin Agricultural College is responsible for complying with federal student financial assistance regulations reflected within the 2022 OMB Compliance Supplement. Abraham Baldwin Agricultural College has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance with federal student financial assistance regulations as reflected in the 2022 OMB Compliance Supplement and meeting the requirements of the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) as reflected in the SACSCOC Principles of Accreditation, Section 13.6 for the year ended June 30, 2022.

Our procedures on compliance with federal student financial assistance regulations found no deficiencies in internal control over compliance findings and no instances of noncompliance or other matters applicable to Abraham Baldwin Agricultural College that is required to be reported in accordance with Title 2 CFR 200.516(a).