



AGREED-UPON PROCEDURES REPORT • FISCAL YEAR 2023

Savannah State University

Savannah, Georgia

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts

Savannah State University

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Members of the State Board of Regents of the
University System of Georgia
and
Ms. Cynthia Robinson Alexander, President
Savannah State University

Ladies and Gentlemen:

We have performed the procedures enumerated below on compliance with specific federal student financial assistance regulations for the fiscal year ended June 30, 2023. Savannah State University (University) is responsible for compliance with federal student financial assistance regulations.

The University has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance with specific federal student financial assistance regulations and meeting the requirements of the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) Comprehensive Standard 13.6 for the fiscal year ended June 30, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Recalculate Returns of Title IV funds and confirm that returned Title IV funds were applied to federal student financial assistance programs in the required order and within the required timeframe for a sample of students who withdrew during the period under review to follow up on the remaining unresolved components of prior period findings FA-2021-002, FA-2020-005, FA 2016-001, FA 2015-003, and FA-548-14-02 as reported in previous Full Disclosure Management Reports submitted to the SACSCOC.

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

2. Compare Campus-Level and Program-Level enrollment data submitted to the National Student Loan Data System during the period March 1, 2023 to June 30, 2023 to information reflected in the University's student information system for a sample students to follow up on the remaining unresolved components of prior period findings FA-2021-003 and FA-2020-006 as reported in previous Full Disclosure Management Reports submitted to the SACSCOC.

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

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with federal student financial assistance regulations for the fiscal year ended June 30, 2023. 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.

We are required to be independent of the University and the University System of Georgia (USG) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management of the University, the USG and the SACSCOC, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is written in a cursive style with a horizontal line at the end.

Greg S. Griffin
State Auditor

September 5, 2023

SAVANNAH STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.