



**REPORT ON REVIEW AND FEDERAL COMPLIANCE PROCEDURES • FISCAL YEAR 2023**

# Clayton State University

## Morrow, 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 Clayton State University, as of and for the year ended June 30, 2023, and issued our report thereon, dated September 8, 2023. 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 the Clayton State University's Consolidated Annual Financial Report, is available on the Georgia Department of Audits and Accounts' website at [www.audits.ga.gov/](http://www.audits.ga.gov/) and on the Clayton State University's website at [www.clayton.edu](http://www.clayton.edu).

We have performed the procedures on compliance with federal student financial assistance regulations reflected within the 2023 OMB Compliance Supplement for the year ended June 30, 2023. Clayton State University is responsible for complying with federal student financial assistance regulations reflected within the 2023 OMB Compliance Supplement. Clayton State University 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 2023 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, 2023.

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 the Clayton State University that are required to be reported in accordance with Title 2 CFR 200.516(a).

Our review of the University 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; and
- no federal reporting findings that require management's attention.