



AGREED-UPON PROCEDURES REPORT • FISCAL YEAR 2024

Georgia Highlands College

Rome, Georgia

Greg S. Griffin | State Auditor



DOAA
Georgia Department
of Audits & Accounts

GEORGIA HIGHLANDS COLLEGE

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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
Dr. Mike Hobbs, President
Georgia Highlands College
Rome, Georgia 30161

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, 2024. Georgia Highlands College (College) is responsible for compliance with federal student financial assistance regulations.

The College 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, 2024. 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 prior period finding FA 2023-001, as reported in the previous Report on Review submitted to the SACSCOC.
 - **The refund calculations for three students who withdrew during the Spring 2024 semester were calculated incorrectly due to the use of improper withdrawal dates and/or institutional charges. Amounts returned for two students were \$1,943 less than the required amounts to various SFA programs.**
 - **The amount returned within the student information system did not agree to the College's calculation for eight students. Amounts returned for two students were \$1,612 less than the required amounts and for six students were \$11,698 more than the required amounts to various SFA programs.**

- **Funds were not returned to the appropriate grantor programs within the required time frame for 13 of the withdrawn students tested. While the original return for these students was performed timely, additional funds were returned outside of the required timeframe when corrections were made to the calculations.**
- **The listing of Return of Title IV calculations performed and provided for review was not accurate.**

2. Inspect attendance and withdrawal records and determine if a refund should have been calculated for a sample of students who withdrew from the College but for whom no Return of Title IV calculation was performed to follow up on the prior period finding FA 2023-001, as reported in the previous Report on Review submitted to the SACSCOC.

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

We were engaged by the College 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, 2024. 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 College 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 College, the USG and the SACSCOC, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



Greg S. Griffin
State Auditor

October 11, 2024

GEORGIA HIGHLANDS COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.