



REPORT ON REVIEW AND FEDERAL COMPLIANCE PROCEDURES • FISCAL YEAR 2025

Abraham Baldwin Agricultural College
Tifton, Georgia

A Member Institution of the University System of 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, 2025, and issued our report thereon, dated December 1, 2025. 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 Abraham Baldwin Agricultural College's Consolidated Annual Financial Report, is available on the Georgia Department of Audits and Accounts' website at www.audits.ga.gov and on the Abraham Baldwin Agricultural College's website at www.abac.edu.

We have performed the procedures on compliance with federal student financial assistance regulations reflected within the OMB Compliance Supplement for the year ended June 30, 2025. Abraham Baldwin Agricultural College is responsible for complying with federal student financial assistance regulations reflected within the 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 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, 2025.

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; and
- a federal award finding that requires management's attention, as described in the accompanying Schedule of Findings and Questioned Costs under the heading Federal Award Findings.

ENTITY'S RESPONSE TO PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None Noted

**ABRAHAM BALDWIN AGRICULTURAL COLLEGE
SCHEDULE OF FINDINGS, QUESTIONED COSTS AND OTHER ITEMS
YEAR ENDED JUNE 30, 2025**

FINANCIAL STATEMENT FINDINGS

None noted.

FEDERAL AWARD FINDINGS

FA 2025-001 Improve Controls over Information Security

Compliance Requirements:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Numbers and Titles:	84.007 – Federal Supplemental Educational Opportunity Grants 84.033 – Federal Work-Study Program 84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans
Federal Award Numbers:	P007A240949 (Year: 2025), P033A240949 (Year: 2025), P063P241288 (Year: 2025), P268K251288 (Year: 2025)
Questioned Costs:	None Identified

Description:

Abraham Baldwin Agricultural College should enhance internal controls over data protection practices associated with the information security program.

Background Information:

Abraham Baldwin Agricultural College (College) relies extensively on the student information system (“the system”) to create student accounts, award student financial assistance (SFA), and disburse SFA to eligible students. Controls over the system and associated infrastructure are essential for the reliability and integrity of student information and to protect student data from manipulation, corruption, or loss. Further, the Gramm-Leach-Bliley Act (GLBA) requires financial institutions to set forth standards for developing, implementing, and maintaining reasonable administrative, technical, and physical safeguards to protect the security, confidentiality, and integrity of customer information. The Federal Trade Commission considers Title IV-eligible institutions that disburse SFA funding, such as the College, to be “financial institutions” and be subject to the GLBA requirements.

Criteria:

As a recipient of federal awards, the College is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

**ABRAHAM BALDWIN AGRICULTURAL COLLEGE
SCHEDULE OF FINDINGS, QUESTIONED COSTS AND OTHER ITEMS
YEAR ENDED JUNE 30, 2025**

Provisions included in Title 16 CFR Section 314.3 require the College to “develop, implement, and maintain a comprehensive information security program that is written in one or more readily accessible parts and contains administrative, technical, and physical safeguards that are appropriate to your size and complexity, the nature and scope of your activities, and the sensitivity of any customer information at issue.” Specifically, provisions included in Title 16 CFR Section 314.4 reflect the required elements of the information security program, including (a) designating a qualified individual for overseeing the information security program, (b) developing a written risk assessment that identifies and assesses risks to customer information in each relevant area of operations, (c) designing and implementing safeguards to control the risks identified through the risk assessment, including access controls, encryption, and other appropriate protective measures, (d) regularly testing or otherwise monitoring the effectiveness of the safeguards implemented, (e) implementing policies and procedures to ensure that personnel are able to enact the information security program, (f) addressing how to oversee information system service providers, and (g) evaluating and adjusting the information security program, as necessary.

Condition:

Upon performing our review of the SFA program and applicable compliance, one of the requirements listed below was not implemented within the College’s information security program:

- *Data Protection Practices* – College information technology infrastructure was not appropriately safeguarded to prevent data manipulation, corruption, or loss.

The details related to these deficiencies have been provided to management in accordance with *Official Code of Georgia Annotated (OCGA) §50-6-9*.

Cause:

Management has prioritized core operational needs; however, resource constraints have limited the ability to fully implement data protection enhancements.

Effect:

The College was not in compliance with the Uniform Guidance or federal regulations concerning one requirement related to student information security measures. The absence of adequate internal controls associated with data protection practices increases the risk of unauthorized access, data breaches, and misuse of personally identifiable information of students receiving SFA.

Recommendation:

We recommend that management allocate the necessary resources to enhance data protection safeguards associated with information technology infrastructure.

**ABRAHAM BALDWIN AGRICULTURAL COLLEGE
SCHEDULE OF FINDINGS, QUESTIONED COSTS AND OTHER ITEMS
YEAR ENDED JUNE 30, 2025**

Views of Responsible Officials:

We concur with this finding. ABAC remains dedicated to the security and integrity of student information. We will continue to evaluate and adjust our information security program to address emerging risks and regulatory expectations, and we appreciate the guidance provided through this audit process. In addition, appropriate compensating controls such as the use of virtual private network, network segmentation, monitoring of inbound and outbound traffic, strict access controls, robust firewalls, and physical security have been and remain in place to further protect student data.



Abraham Baldwin Agricultural College

CORRECTIVE ACTION PLANS - FEDERAL AWARD FINDINGS

FA 2025-001 Improve Controls over Information Security

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Number and Title:	84.063 – Federal Pell Grant 84.007 – Federal Supplemental Education Opportunity Grants (FSEOG) 84.033 – Federal Work-Study Program 84.268 – Federal Direct Student Loans
Federal Award Number:	P268K251288, P033A240949, P063P241288, P007A240949 (Year: 2025)
Questioned Costs:	None Identified

Description:

Abraham Baldwin Agricultural College should enhance internal controls over data protection practices associated with the information security program.

Corrective Action Plans:

Abraham Baldwin Agricultural College has implemented procedural controls to protect student information.

We are actively enhancing our data protection practices to implement a more direct control to strengthen our compliance with federal regulations and to safeguard our campus community.

The College will continue to review and document policies, procedures, and our risk assessments to continuously strengthen its information security measures as part of our ongoing commitment to student safety and institutional integrity.

Estimated Completion Date: 11/21/2025

Contact Person: Deidra Jackson

Title: VP of Finance and Operations

Phone Number: 229-391-4921

Email: deidrajackson@abac.edu

Signature:

President

Title: