

GRAMBLING STATE UNIVERSITY



SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 1998

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INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.

Dr. Sizve Favors, President Grambiling State University Ocombiling, Louisiana 71245

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GRANIGLING STATE UNWERSTY SCHEDULE OF EXPERIMENT AWARDS, CONTINUED FOR THE YEAR ENDED JUNE 20, 1948

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GRAMBLING STATE UNIVERSITY NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - General

Grambling State University (GSU) located in Grambling, Louisians is an institution of higher obscular founded in 1901.

The University is a multi-purpose state supported to-education institution with degree-granting medicale units object include the following:

- College of Basiness:
- -- College of Education:
- School of Secial Work;
- -- School of Naming
- Division of Ciruchate Studies;
- Division of Academic Support Services.
- -- College of Science Technology, and
- -- College of Liberal Arts.

An defined by Government Accounting Standards Brand Statement Nambur 16, the University is a component unit of the State of Louisians (the University Reporting Darky) within the executive brands of government and is governed by the Board of Transes for State Colleges and Universities.

The University has an energineers of approximately 3,494 statistics during the Spring, 1938 and is according by the Southern Association of Colleges and Schools and the National Council Sy Accordination of Transfers Februation.

The according distribution of Temperatures of Control Avoids present the origing of all Technol Reserved instances regressions adjustment by the Granuthing Status University. All expenditions of Related in studies of the Solvable. Thereare the Solvable species role as solved as president of the Solvable. Thereare the Solvable species role as solved as president of functed lipotations, though a thread balances or the current Social Contection Control Solvable. The Solvable species of the functed lipotation, changes in frand balances or the current Social Control Solvable specifications and the Control of the University.

Aroundly, the State of Louisiana issues a Schoolale of Expenditores of Federal Avants which includes the activity consisted in the accompanying Schoolale of Expenditors of Federal avanda.

GRAMBLING STATE UNIVERSITY

NOTES TO THE SCHEDULE OF EXPENDITURIS OF FEDERAL AWARDS (CONTINUED)

NOTE 1 - General Continued

Grandblag, Study Understein, is the recipitor of variane Fodoral protodogrants and around from the U.S. Department of Understein the Department of Horith and Human Strevices, the State of Locaistan and other aggrication and is in adviction; highly relved of Ensorth Total States, Teol Ricca (Eds.T. and Eds.T. Baylow Horiton, and through other aggrications in the S441,210820 for the for Ensorthy and Department of Horizon (Eds.T. and States), and through other aggrication anomated to rease threshold in this stressort is funding for the baseling Human (Marking Mark Headed) and the Horizon (Samer States), and the Horizon (Samer States), Headed Tanich (Horizon), and Promann which tanisht S2708/1910.

Statest Financial Aid

Graunding State University was approved during January, 1829b (bt fiber Dillice of Education for participation in the Staden's Threadil Alf Pregnets. These prepares include the Noticeal Direct Stadent Learn Magnetic Weck, Stady Disgram, DNRS, Versite, Stadent Learn, Frignan, Tedent Weck, Stady Disgram (PNR), Versite Stadent Learn Dissection (Spectral) (State Targeton 1980) (State 1990) (State 1980) (State

Perkins Loan Program (formatis NDSL)

The University extendinis an agreement to enthibits a NUR3, pegame urace the Nisimia Defense Diatonismi, And el 1981, Avide van transforrei ni 1972 Di Teli VI Pate 614 of the Higher Diatonion Act of 1066. Higheniang van the 1987-88 waved, saw, the NUR3, Howgram van renarced de Fasimi a lanel Pargum Honere of the lane Carl D. Patistamere thismans of the Honer Diatonion and Lane Committee. The renorm the Horner Diatonic and Lane Committee. The renorm the Horner Diatonic and the Same of Honer papers and the Patistan.

GRAMIBLING STATE UNIVERSITY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.

(CONTINUED)

NOTE 1 - General, Continued:

Nursing Stadent Loss Program (NSL)

The University entered into an agreement with the U.S. Department of Health and Heant Service to totalkhela a Nexing's Referst has a program. The records of the lastitution indicate that hours aggregating \$557/bit how beer, reached to students. The University's participation in the Naming Student Loss program was terminated due to the high default with.

Federal Week-Study Program

The University established the FWS Program parameters Table IV, Part C of the Higher Education Act of 1965, an annucled. During the year couled Jane 30, 1998, federal expenditures totaled 3823,646, of which 3823,221 was for obtainistrative costs and \$354,423 for yanges.

The University elected and received approval from the Department of Education to very received in an individual matching requestiveness for the Vederal Work Bardy programs approved facility level for the facult year condet Jana 20, 1998. The University was estimated in this review because of its participation in the Strengthening Historically Illusis Colleges Title III Pressner.

o TSEOO Program

The PSEDCI Program was established at the Dateensity in 1965 under Trifte IVs, trist. A of the Higher Education Act of 1965, an anexoldol, During the your coded Jaco 35 (1998, arcseds small from Foderal Sands aggregated 3891,855 and the University recorded indirect costs of 546-933.

The University received approval from the Department of Education to waive the institutional matching requirement for the ESEOG occurran.

GRAMIILANG STATE UNIVERSITY NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARD (CONTINUED)

NOTE 1 - General, Continued:

Federal PHLL Grant Program

The Institution extered into an agreement with the Office of Fuldeardian to participate in the Foldeard PRLL Center Program. This program provides eligible students with a foundation of functioni and to help define the center of post scenarios education. During they seer \$8,813,346 was repeated for Foldeard FRLL Center means that half theirs and particles andorate. The University received an administrative cent scindurance of \$21,335.

Federal Fornity Education Loan Program

The Folderl Startly Education Loss prepare cables eligible andregatoken toxinen to bience description to hole or devel no holg ionisation. Device the energy reas, approximately \$57(38),149 was ablowed to student non-free for bottly interpie foldering in an program. The Foldert Family Education Lean Program Cablan default are corected in \$42 percent. A study, the University Han developed and implemented a Default Management View to reduce the default mic approximation.

The Stocket Financial Add programs are enhanced by the University Financial Add Department. All accounting for the Stacket Financial Add programs is performed by the University's Accounting, Department, Accounting, in order the course of the Vice-President for Hausee and Financial Add reports to the Vice-President for Encodance Management and Academic Scription.

NOTE: 2 - Basis of Presentation and Accounting:

The accompanying Schedule of Expenditures of Federal Awards has been prepared in the fermit as act forth in OMB Clockler A-133 and the related Compliance Surploment.

GRAMBLING STATE UNIVERSITY NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

NOTE 2 - Basis of Presentation and Accounting, Corrispod:

The perpendent of the Schedule of Department of Todard Association is a possible an entropy of these periodics of *Grandbargh Start* Listerersby for the symmatical lasers (N). First which have been indexed principally by the U.S. Indexed and the Schedule and Schedule and Schedule and Schedule foreign between the University and the Index growman and an abused for the Schedule and Schedule and Schedule and Schedule and Schedule Research & Schedule sporement with a solicity schedule and the Discourts the Schedule sporement with a solicity and the Discourts Discourts and Schedule and doos one protote stifts the Endexed Discourts and Schedule and doos one protote stifts the Endexed Discourts and Schedule and doos one protote stifts the Endexed Discourts and Schedule and doos one protote stifts the Endexed Discourts and Schedule and doos one protote stifts the Endexed Discourts and the Schedule and Schedule an

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NOTE 3 Program Organization and Timmeing-(Packine and Naming Stacket Loss Programs) :

> The Perkim Long Traggam Find is operated by the localistics under an agreement with the United States Department of Education. The necesario of the Program are included among the Long Finds of the University.

GRAMMLING STATE UNIVERSITY NOTIS TO THE SCHEDULE OF EXTENDITURES OF JEDITRAL AWARDS DOWNLIFIN

The University mode from to notestice of 333.322 during the year could have 00, 1940 could corresponsioned from the National by contributions from the Department of Datasation which are matched at a studorest-bettere, by contribution the non-the University. The intervet, the University will not second effort optical contributions incredue University (bids in the supercharged Sec. Strength spectra (bid in the Chicka Management Was will be replemented for the Federal Ferkine Lane program in order to Solivation and the contribution of the University of the University of Solivation and the contribution of the University of the Universit

- Process the atouthly Activity Reports in an aggressive manaser atom the Nilling agasser. BilaStev, in identifying borrowns who are aroue than 30 shys delinquent. Borrowers whose accounts aroundly delinquant with his submitted to the States Atomics General's (Ario Toffer to evolvering).
- Implement a signed contract with another collection agency to collect on accounts that have been retarned from the AG's Office.

The contributions made to the Program and leaves due to the program ore as follows:

Atabasis of Contributions

Ending Source	Period from Inception to Junit 39, 1998	For the Year Ended Jame 30 1998
Federal	\$3,737,084	\$-9-
University	415.232	sh
Total	\$4,152,316	\$.0-

GRAMBLING STATE UNIVERSITY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

NOTE 3 - Program Organization and Financing-(Perkins and Naming Student Loss Programs), Continued ...:

Ambois of Loops Receivable

	Period from Inception to Jung 30, 1998	For the Year Ended Jane 30, 1998.
Balance, loginning of period/year Funds advanced	\$ -0- 2.695.186	\$1,998,914
Total	2,605,186	2.974.245
Len: Collections CaserEttions	3,144,902	90,112
Teaching service Doub Backingtry Nilkery Definited ton principal	688,755 35,826 72,396 225	3,385 -0- 484 -0-
Definited ton principal unigned to Federal Government Rejected payments	1,319,672	*
Other principal adjustments	346,917	259
Tetal modes	5,614,991	H1120
Bahnee, June 30, 1998	\$1,990,025	\$1,990,695

GRAMBLING STATE UNIVERSITY TIS TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARD

(CONTINUED)

NOTE 3 - Program Organization and Financing (Perkim and Numing Student Lean Pergentral, Continued __:

> The Norsing Student Lose Program is represed by the Institution under an agreement with the Department of Hashfi and Harma Services. The accounts of the presents are included amount the Lose Funds of the University.

The University did not make any loans to students for the year ended lune 30, 1998.

The program was financed by contributions from the U.S. Daparment of lightly and Hanna Sarvice, which ware muched, as a mine-of-more-borier by contribution from the University. However, doing the previous year the University was needed by the Department of Houlds and Hanna Sarvices that the pregness was servined all as to the high default rates. The contributions made so the pregnets, responses to the federal government and losss researched as the follows:

Analysis of Contributions

Fanding Science	Period from Inception to June 38, 1998	For the Year Ended Jone 39, 1998
Pedentl University	\$318,136 35,353	\$-3- -/L
Tatal	\$263,529	5.0
Acalusis of Bayesments		
Easting Server		
Federal University	\$14,457 b	\$44,457
Tetal	\$44,452	\$45,427

GRAMBLING STATE UNIVERSITY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS CONTINUED

NOTE 3 - Program Organization and Financing-(Potkins and Naming Student Loss Programs), Continued :

Analysis of Learns Beceivable

	Pariod from Inception to June 50, 1998	For the Year Daded June 30, 1998
Bolance, beginning of period/year Pursts advanced	\$ -0- 367.94 <u>1</u>	\$319,561
Total	367.941	319,561
Less: collections	(63,810)	(15,4)(0
Balonce, June 30, 1998	\$204,131	\$214,121

NUTE 4 - Department of Education Loss:

The University of Lominns System 2004 of Taunces has signal a low growth, only left (the Whiwrshy, why the U.S. Soccetory of Unitarian in the sense of \$5,250,000. These trains are to be used for framming the original strain and the sense of \$1,250,000. The sense of \$1,2

GRAMBLING STATE UNIVERSITY NOTIS TO THE SCHEDOLE OF EXTENDETURES OF HEDERAL AWARD OF DEPUTY HERE

NOTE 5 - Supplementary Enougiel Information

The Schulzle of Diachouses for federally assisted huma summarizes for anneast of Jonas multi or disbursed during the year for the Vederal Parshy Education Schulzer, Lean Progence, Oulling: Booking Parallities Loans, the Politike Loan, the NSI: Programs and the Daparenerst of Education, Additionally, the Schulzh assumations the nearoast of principal and Interact cancelide (writhing and teacher) for the National Defense/Perkins Loan Programs.

The Schedule of Fixed Price Contracts summarizes the total amount of revenues received under fixed-price contracts.

The Schedule of Changen in Fund Balance for the Perkins Loan Program summarizes the activity relative to the Program for the year ended Jam 30, 1998.

The Schedule of Changes in Pand Balance: for the Naming Statist Loss Program summarisms the activity relative to the Program for the year ended Jana 36, 1998.

The Schedule of Non-Federal Expenditures sets fields for non-federal program expenditures and disbursements funded by the State of Louisians and private sources.

The Schedulo of Sociandary Subtracipiants of major Federal Programs represent distancements of major resonant funds to rom-state of Louisiana subtracipiants.

The Schedule of State Agency/University subscriptents of Federal programs percesant disformement of federal funds to State of Lonislana apendia.

GRAMILING STATE UNIVERSITY NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS CONTINUE FOR

NOTE 6 - Contingenciet:

Participation in Grant Programs

The University administers and publicity in costine followed and state regression as disclosed in the Schulz der (Deparadruss of Verbard Morech for assumed in which the administration and sperrations of shore grants, the biddened is the schulz deriver and administration is according with program guidelines and regulations. These were administrated for the regression guidelines and regulations. These provides that mater relative well be equivalent to the program administration of the schulz derivers provide definition of the program administration of the schulz derivers regulated by the finding sources to regress tones are relative to all of the grant regulat.

Our mult disclored certain items or researchises as findings. The secongeopsing is Scholds of Thyperchanses of Fochical Awards has not been adjated for characteristic outs that cendrozed item from items. The oblimite resolution or determination as no whether the scenes will be adiovable or transformable under the affected guests will be made by the various finding surgeres.

Design physics and do ano 30, 997, the U.S. Dapartment of Education isound a distribution of the ingents of the year and do 1 aro. 31, 1997 and a program excision report for the years ended J ano. 35, 3996 and 1997 that required the inducers physics with a distribution of the aphical holes and angulation generic relation of the aphical and T.T.B. External Acad Department of the Galawaidy was determined by the Interest Andre for full providentially \$213,360 and \$217, 000 determined by the Interest Andre for full providential \$213,360 and \$217, 000 of fundates 4.11 Section 4.218, 1997 and the approximately \$213,360 and \$217, 000 of fundates 4.11 Section 4.218, 1997 according to the years.

GRAMBLING STATE UNIVERSITY

NOTIS TO THE SCHEDULE OF EXPENDITURES OF PERSIRAL AWARDS (CONTINUED)

NOTE 6 - Contingencies, Continued:

Participation in Grant Programs, Continued

During the year ended Jane 20, 1998; the University received a molification from the Department of Education that a monetary liability of \$75,206 was assessed with regard to the Jane 20, 1995 year. This account was paid prior to Jane 20, 1998.

On July 22,1998, the University rescrived a final determination from the U.S. Dependence of Erdenniso for the 1090-1097 year vehicle hadrand that certain finalings over considered downd based upper corrective actions taking by the University. However, the U.S. Dependencies associated anomactive liability for two findings taking 3342,556, which is required to be reguld within first-first order of the demonstration.

NUTE 7 - Major Federal Financial Assistance Programs

Grambling State University reajor federal francial assistance program for the year undel June 30, 1998 were determined on a state level based types program activity. Such programs are the Stadkat Financial Assistance Cluster, Foh and Wildlik Counts and the Recent of Detector and Detector.



GRAMBLING STATE INPORTUTY SCIEDULE OF DISCLOSURES FOR PEDERALLY ASSISTED LOANS FOR THE YEAR DISCLOSURE 20, 1985

Program Nami/Title	Federal DEDA:NO.	Launs Made or Diabarued Doring Yoar	Outstanding Loss Belimor	Principal and Interest Canochol
Folcal Family Education Loss Program	\$1.612	\$27,881,919	NO	NA
Parking Loan Pergan	\$1.058	8,23,332	\$1,528,255	NA
Naming Stodent Loan Program	83.364	۱ <u> </u>	5_304.131	NA
College Housing and other Facilities Lowes	84,342	NA	\$2,4:6.202	NO
National Defenses' Peddata Leann Millitary and Tencher Concellutions for Leann Made: Print Nuby I, 1992	\$1.097	NA.	NW	1.02
After 3elp 1, 1972	84.057	NO	NA	\$2,585
Department of Education - Homing Aut of 1990		NA	\$3,152,610	NA

See the helippedent Auditors' Report on Supplementary Information.

GRAMBLING STATE UNIVERSITY SCHEDULE OF FIXED PRICE CONTRACTS FOR THE YEAR ENDED JUNE 30, 1991

Program Name	CERA No.	Ganter	Period	BANDRAS
(1)	(1)	(1)	03	(1)

 Grambling State University did not receive any revenues under the terms of fixedprice contracts during the year ended June 30, 1998.

See the independent Auditory' Report on Supplementary Information.

SCHEDULE JII

GRAMBLING STATE UNIVERSITY PERKINS LOAN PROGRAM

FOR THE YEAR ENDED JUNE 30, 1998

Addition:

Accreed interest and interest collected on loans langest on defaulted loans and loans cancelled Other income adjustment	\$ 20,568 537 (38,483)
Total additions	_04.00
Dedoctions:	
Loss principal and interest cancelled:	
Teochor service	3,791
Peakraptry	525
Administrativo	3,744
Other collection costs	7,168
Privisian for doubtful accounts	608,363
Tetal deductions	623,591
Net decrease for year	(637, 552)
Fund balance, beginning of year	1.154,077
Find hulance, end of year	\$ 516,325

See the Independent Anditors' Report on Supplementary Information.

SCHEDULEIN

GRAMBLING STATE UNIVERSITY

NURSENG STUDENT LOAN PROGRAM SCHEDULE OF CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 1998

Additions: Interest collected on loans Other income	\$ 3,394
Trust additions	.3.991
Bedestions: Other costs and losses Repayment to federal government	.41.412
Total adjustments	.41.422
Not therease for year	(40,476)
Fund holacce, beginning of your	355.541
Fund halance, and of year	\$225.072

See the Independent Auditors' Report on Supplementary Information.

A SUPERIOR	00 EXERCIT.RES	1 (30) 1 (30)
STELUCIOU STELUCIOU AUSTRAD	AWARD FSEQO	A December 2014 A
CRAMELING STATE LOWYBERTY CREATE OF VICE LINE LOWYBERTY FOR THE OFFICE AND ADDRESS AND ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS FOR ADDRESS ADD	CTDA MINER	53 51 51 51 51 51 51 51 51 51 51 51 51 51
SCHERCE SCHERCE	230GEAM NAVE	Коная Изора Рокурский Каная Карака-КСК. Макра Карака-КСК. Макра Карака-КСК. Макра Карака-КСК. Карака Карака-КСК. 1996 А. Карака Карака Карака-Карака Карака Карака-Карака Карака Карака-Карака Карака Карака-Карака Карака Карака-Карака Карака Карака-Карака Карака Карака-Карака Карака Карака Карака Карака-Карака Карака

SCHEDULE VI

GRAMILING STATE UNIVERSITY SCHEDULE OF SECONDARY SUBRECIPENTS OF MAJOR FEDERAL PROGRAMS FOR THE YEAR INDED JUNE 34, 1998

Enderal Granter	CFDA or Other Number	Program Name	Activity	Secondary Subrecipient
D.S. Department of the Army- Research and Development Classer	DAAH04- 95-1-0250	Parallel and Distributed Evaluation	\$187,220	Univ. of Houston
U.S. Department of the Array- Research and Development Claster	DAAH94- 95-1-0250	Parallel and Distributed Evaluation	49,513	Flexide A&M
U.S. Department of the Array - Research and Development Classer	DAAHOI 95-1-6059	Parallel and Distributed Evaluation	245.133	Univ. of Created Florida
Trant			DATE: NO	

See the Independent Andrary' Report on Supplementary Information.

GRAMBLING STATE UNIVERSITY SCHEDULE OF STATE AGENCY/UNIVERSITY SUBRECIPIENTS FOR FEDERAL PROGRAMS

FOR THE YEAR ENDED JUNE 30, 1998

Estimal Granor	CEDA or Other Nomber	Programs Nata	Addata;	Secondary Solveripicat
U.S. Department of Finalth and Harma Nervices- National Institute of Health	28256M51 773-02	Patacohip far Minerity Access	\$ 9,689	LSU Medical Castar
U.S. Department of Health and Human Services- National Institute of Health	28256M51 773-02	Partnership for Minority Access	1,620	LSU School of Medicine
U.S. Department of Health Services- National Institute of Health	28256M51 773-02	Partnership for Minority Access	18,969	Southern University
Total			\$30,228	

See the Independent Auditory' Report on Supplementary Information.



Dr. Steve Favors, President Grandbling State University Grandbling, Louisiana

We have sublide the fishchold of Dependitory of Federal Aversite of Grandblag States balaversity the University's and calls for de system and the new 30, 1996, and have issued our capacitation on dated batteries 20, 1996. We constrain our and its increasing and the coupout on-diagonal automation and an increasing and the secondaria with generality Gamerasanat and the disensity of automatics are radied to specific order of the United States. The measurement on Biometic distances in an endolow the indexed for a states on the intervence on a disensity of automatics are radied by the distance of the United States.

Compliance

As part of challing memoriality assumes about which the University's Modula of Equations of Challing and Associa is the of challen instantions of a performed batt of the compliance of the Associa is the of challen application, contrast and prasts, responsed bast of which which coalible and successful per set of the compliance of the formation of association in the set of an association of the compliance of the formation of association of the set of association of the compliance of the set of and the set of the set of association of the set of the set of the set of set of the set of set of the set of set of the set of set of the set of set of the set of

650.5. PIERCE ST/SUITE 203, NEW ORLEANS, LA 70119 (504) 482-8733 FAX Hot 486-8298

INTERPORTER ALTERORY BUPORT ON COMPLANCE AND INTERNAL CONTROL OVER THANKIAL REPORTED INASED ON AN AUDIT OF THE SCHEDULE OF INTERVENTION OF THEERAL AWARDS PERIODENTED IN ACCORDANCE WITLGOV/PROMINELAUDITION STANDARDS

CONTINUED

We did not stable the University's compliance with the regulations parenting the indeniestantine of HOM ProVide preparation in the first in the Code of Fohren Hillegantians CH2 3, 4, per 074. Thus, administratives requirements grown functions preferredly by catalla sovice concerns. Name or did not emply adding previdences to stably concludes regularize compliance with those requirements, the independence to the stable concerns and the stable previdence of the stable stable of the stable of the stable stable stable stable stable requirements.

The order barries creater complexes with the majoreness proceeding the functions the control of the Majoreness in a share by a profering source, the streng sets the mixing of the majoreness first field wave and the streng sets the majoreness in the streng sets the distrements of the Majoreness in the streng sets the streng sets the streng sets distribution of the streng sets that the streng sets the streng sets the distrements of the streng sets the streng sets the streng sets the distrements of the streng sets the streng sets the streng sets the distrements on the effect of the sets distrements distrement is referred as the distrements on the effect of the streng distrements distrement as the streng sets the distrements on the effect of the streng distrements distrement as the streng sets the distrements on the effect of the streng distrement distrements are responsed by 30 Appropriet.

INTERPARTMENT AUDITORY BEFORT ON COMPLANCE AND INTERNAL CONTROL OVER THANKIAL REPORTING BASED ON AN AUDIT OF THE SCHIEDLE OF EXPINENTIAL OF THERAL AWARDS PHYLORMED IN A ACCORDANCE WITH GOVERNMENT AUDITIES STANDARDS

(CONTINUED)

Internal Control Over Financial Reporting

In planning and performing unsmalli, except for the functions performed in the University's constanted available service creder in connections with recording transmission. In the NUSM-Archies program, we considered the University's internal correct avec funcation sporting in order to downrise our available procedance for the purpose of corporating ear optimizers in the Schedule of Dependitures of Fundati Awards and net to provide sustainance on the internal correct oner financial corrections.

For the instand control triventure entropyedia at the contracted remained networks entropy of enders which and an understanding of the design of reformant policies and procedures, determined which they have been placed in operation, and associated control trial. The other analised report has been final sheed to use as of our report instance direct. Theoremse, the scope of our week did new schema is been instand control associates policies and procedures, colabilished and minimized in the schedule screeks enternet.

One conductivities of the internal occurs of over Thread Inspecting, would not eccensurely deduced all notation the internal occurs of the mixed inspecting the might be maximal would would be a strained in the internal occurs of the mixed internal occurs of the internal neuron of the internal occurs in a notation in which the dedge or operation of ensemble and the internal occurs of the strained internal to be observed in the internal minimum of the internal occurs of patients and the internal occurs of the internal occurs of physical physical physical occurs of the occurs of the occurs of the internal occurs of patients of physical physical occurs of patients and physical factories. We such as manus internal occurs of patients of the occurs of the occurs of the internal occurs of physical physical occurs of patients and physical factories. We inside as manus internal occurs of patients occurs of patients and the occurs of the internal occurs of physical physical occurs of patients occurs of the occurs occurs of the occurs occurs of the occurs occurs of physical physical occurs of physical occurs o



Also, we need that other auditors for the outside service center indicated that they reased as anaters involving the internal control structure and its operations that they consider to be material worknesses.

During our exit conference with management of the University, we discussed ecrisis policy and procedural matters relating to federal awards programs that we do not consider to be material worknesses.

This report is intended for the information of the President, management and federal availing apprication of pass-through english. However, his report is a matter of public record and its databasetica is not instead.

Bruce & Jame ton

RUNG & TERVALON CERTIFIED FURLIC ACCOUNTANTS

October 33, 1998



Hruno

CERVED PRICE ACCOURTER

& Tervalon

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCLE AS A-133

Dr. Stove Favors, President Grambling State University Grambling, Louisiana

Compliance

We have added for compliance of Comparing their Variantis (the University is with a specific compliance reprintment and the University of the University is with a (040). Comparing and the University and University of the University of the University of the University of University and IV. (IN Comparing and individual individual dependence of the University of University of University of University Medical is in the Narrassay of Englandent and and or the Comparing and University Additional of University of October (1990). The University of University and Advances on the University of University of University of University and Advances on the University of University of University of University of University and University of University of University of University of University of University and University of Universit

We conducted our and it of compliance in necessaria with generally recepted anding another, the standard opplicable is the initial stands consistent of a Covernment Auditor, Standards, the standards of covernment, and stark bard Department Auditor, Audit of Stare, 1 and 0 covernment, and stark bard Department, Three standards and automatics and the stark and the s

660 S. PIERCE ST/SUITE 233, NEW OPILEANS, LA 70119 (504) 482-8733 TAX (504) 486-8296

INDEPENDENT AUDITORY REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MADOR PRODUCEMENT AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE SUTLIONIN CIRCULAR A-133 COMPLIANCE IN ACCORDANCE SUTLIONIN CIRCULAR A-133

An and a includer controlling, on a test basis, evidence about the University's compliance with show requirements and performing used other proceeders in we considered accessing in the concentioners. We believe the net and provide a research basis for our option. Our and does not provide a legal determination on the University's compliance with frace resonances.

In our option, the Dahrenty couplies, is all material respects, with the regularizents existential previously that are applicable to and of its material reference regimes for by your ended have 30, 1998. Diverse, the results of consoliting procedures distanced immuses of manone plasmes with these regularizenses that are regardered between the dated immuses control optimises and these regularizenses that are regardered between the ended to CMB Clearizen A-132 and which are described in the accompanying schedule of Findings and maximum (consols and in fining = 21) and 97-002.

We did any andre the University's compliance with the regulations proving the dealaritation of the NRL-Pockar programme not first in the Ook eV token Regulations CHI 33, Her 676. These advantaments provide the observations of the Regulations could be approximately and the regulation of the Regulations of the ensity of the Regulation of the Regulation of the Regulation of the could be approximately and the Regulation of the Regulations of the Regulation of th

Bruno amon

- 24

report on the outside service conter includes insusancial instances of reas-compliance protoking to services control or the fluc University. The scope of an arrow two as us autificate to express, and we do not express, an opticize or the completives of the flucture. Information on the effect of the reported flucture are the University's XNA programs in included in the 150 Contrologies Compliance Attestation Examination report propored by Prior/WaveBrussCorpers.

Internal Control Over Compliance

The recomposed of the University is respectively for contributing and maintaining (Federic instand correct over early have with respective) more indicating and maintaining applicables to factoral programs. In gluonous and a protocol gamma and a correct for the functionary preference of the University's control and Advisory Correct on control and university endowments of the University's control and Advisory Correct on the control of the control and advisory of the University's control and Advisory and Advisory (Education and Advisory and Advisory) and advisory of the the location of endowene with advisory of the Advisory and the Advisory of the theory of endowene and advisory of the Advisory of the theory of the endowene advisory of the Advisory of the Advisory of the theory of the endowene advisory of the Advisory of the Advisory of the theory of the endowene advisory of the Advisory of the Advisory of the theory of the endowene advisory of the Advisory of the Advisory of the theory of theory of the theory o

To be to increase increased instances and appearies as the concentration of bossish forwise Content, another and their obligious of a surderinguistica, the design of content pointies and procedures, determined whether they have been placed in operation, and meaned control risk. The other address regardly based for the design of the other address due to the other design of a subdiver (regard how the other for the design of the other design of the other of our work, did not, either in these internal content interactor policies and procedures, catabilities and metasization of the design for the other.

Bruno company accounts

- 37

INDEPENDENT ALDITORS' REPORT ON COMPLIANCE WITH HEQUIRMENTS APPLICABLE TO EACH MALOR PROGRAM AND DIFFIDMAL COMPRIA. COMPLIANCE IN ACCORDANCE WITH OMB CIRCLE AR A.133.

Our consideration of the islamma execution compliance compliance model on execution the distance of approximation that interaction of the analysis of the execution of the analysis of the interaction of a conclusion in which the forigin or operation of new or more of the interaction concert compresents does not exclusion to a cluster by low levels the initial monosceptime exoperation on a range index pregaring large model to present and approximation of the analysis of the exstance presents of the second and approximation of the exclusion of the initial system of the exclusion of the exclu

Also, we noted that other and/area for the conside nervice center indicated that they noted no matters involving the internal control structure and its operations that they corridge to be material weaknesses.

During our solt conference with management of the University, we discussed extrain policy and procedual matters relating to deterril awards programs that we do not consider to be matched weatheraper.

This report is intended for the information of the President, management and federal avoiding ageratics and pass-drough existen. However, this report is a reative of public record and is distribution is not invited.

Brung + Jourson

BRUNO & TERVALON CERTIFIED PUBLIC ACCOUNTANTS

October 30, 1998



SCHEDULE J Taxe 1 of 2

GRAMILING STATE UNIVERSITY SCHEDULE OF FINDINGS AND QUESTIONED COSTS SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS FOR THE YEAR ENDED JUNE 30, 1996

- 1. Type of report issued on the financial statements: Unanofified .
- 2. Did the audit disclose may reportable conditions in internal control: <u>No.</u>.
- 3. Were any of the suportable conditions material weaknesses: No .
- Did the audit disclose any noncompliance which is material to the financial statements of the remanization: No.
- Uid the audit disclose any reportable conditions in internal coursel over reajor programs: <u>Na.</u>
- Were any of the repetable conditions in lateral control over major programs resterial weaknesses: No...
- 2. Type of report issued on compliance for major response: Unsuplified ...
- Did the multi disclose may multi findings which the independent unlines are required to report under OMB Circular A-133, Section 510(a). Yes.

SCHEDULE I

GRAMIBLING STATE UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS, CONTINUED FOR THE YEAR ENDED JUNE 30, 1996

The following is an identification of major programs:

CFDA Namber	Exdent Program
15.605	National Fidding Work
NCC3-512	Polymeizable Monomer Reactants - NASA Research and Development Growt
DAAI5-04-85-1-0298	Parallel and Distributed Evaluation - Research and Development Grant
84.007	Federal Supplemented Education Opportunity Grants
84.032	Federal Family Education Loops
84.033	Federal Work-Study Penasura
84.953	Federal Pell Grant Program

 The dollar threshold used to distinguish between Type A and Type II Programs, as described in OMB Clevelar A:133, Section 520(16) in an follows:

Program (Arsont
Type A	Major programs are determined or Major heard

SCHEDULE II

GRAMBLING STATE UNIVERSITY SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED RINE 30, 1998 HINANCIAL STATEMENTS FINDINGS

There were no reportable conditions and material weaknesses and no instances of neaccompliance related to the framesial statements that were required to be reported in accordance with parameteds 5.18 through 5.20 of <u>Generatories datafinity</u>.

SCHEDULE III Page 1 af 4

GRAMIBLING STATE UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR INDED JUNE 26, 1998 FIDERAL AWARD FINDINGS AND QUESTIONED COSTS

Andit Finding Reference Number 97-01 - Satisfactory Academic Program

Federal Process and Specific Federal Award Identification

CEDA 11111 EAND HALMBER CEDA 64 665 - Fodond Poli Ornet Program (Pol) CEDA 64 665 - Fodond Poli Ornet Program (PEL) CEDA 64.003 - Fodond Supplemental Educational Opportunity Genet Program (FEEG)

HEDERAL AWARD YEAR June 30, 1998

FEDERAL AGENCY

Description of Data about

PASS-THROAKH ENTITY

Not appliently.

CRITERIA

Title IV regulations, 34 CFR Section 688.70 mipulates that madents participating in the Title. IV Federal Fissuesial Aid programs must be maintaining satisfastery program in the correct of analy to a rule is proming, according to the standards and practices of that institution to receive mainten formed it aid.

OMB Circular A-135, Compliance Supplement Part 5 Appendix A, Shadest Francisla Assistance - Stadest Eighbilty Compliance Requirement Number (Systepalates that assident ment maintain pool standing, or satisfasturey prograss.

SCHEDULE III Page 2 of 4

GRAMILING STATE UNIVERSITY SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR INDED JUNE 30, 1998 HEDRIAL AWARD TINDINGS AND QUESTIONED COSTS

Audit Finding Reference Number, Continued

97-91 - Sotisfactory Academic Progress

CONDITIONS AND PERSPECTIVE

We record during our audit that two (2) inidents out of severny (70) total were avarial and received financial aid, although the students did not meet the University standards for ableving artificatory academic progress.

CAUSE

It opposes that the University inadvantently disbursed aid to academically ineligible students.

OURSTRINT/D COSTS

For purposes of this finding, we have questioned costs totaling \$27,057.

RECOMMENDATION

We recommend that the University adhere to established policies and procedures and society the assignment standard of all students prior to awarding student financial aid.

SCHEDULE III Page 3 of 4

GRAMBLING STATE UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 1998 FIDERAL AWARD FINDINGS AND QUESTIONED COSTS

Aulit Finding Reference Number

97-02 - Stadeet Elipitelity

Federal Program and Specific Federal Award Identification

CEDA TITLE AND MEMBER CEDA 84.683 - Foddes Pell Grant Program (Pell) CEDA 84.692 - Fodos Party Education Loss Program (FEE) CEDA 84.692 - Fodos Poppersental Educational Opperative Grant Program (EEE)CO

TIDURAL AWARD YEAR Jane 30, 1998

DEPARTMENT OF DEPARTMENT

2A5S THROUGH ENTITY

Not opplicable.

CRITERIA

CMII Circular A-133 Compliance Supplement Part 5, Appendix A stipulates that a student in eligible to receive financial aid if the student has registered under Section 3 of the oriling Service A4.

SCHEDULE III Page 4 of 4

GRAMBLING STATE UNIVERSITY SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 1998 HEDERAL AWARD FINDINGS AND QUESTIONID COSTS

Audit Finding Reference Number, Continued 97-02 - Student HighNity

CONDITIONS AND PERSPECTIVE

We noted during our multi-than one (1) student out of severary (70) noted Student Aid Report was flagged with a conflict regarding the student not being registered with the Selective Services. However, the University discont materian my downmentation in the student's file infection resolution of the conflict.

CAUSE

The University did not adhere to established precedence and obtain appropriate documentation to resolve the condition.

QUESTIONED COSTS

For numoral of this finding, we have constituted costs total nu \$7,235.

HERCT

It precars that the University disbursed financial aid to an isoligible analost.

RECOMMENDATION

We reconneced that the University adhere to established procedures and ensure Student Aid Recent conflicts are tensorie analyzed and documented.

GRAMBLING STATE UNIVERSITY STATUS OF OTHER AUDITS

1. PROGRAMMATIC REVIEW OF STUDENT FINANCIAL AID

We noted during our have 30, 1997 such that the Instantial Auditor of the University had performed a review of the University's adhermore to certain francial aid augulations as explored by the U.S. Department of Information. Such a review was mandated by the U.S. Department of Education in a lotter dured July 10, 1997 that was perform to the line 30, 1995 year and a program review dured Spapenber 1997.

Acta result of the Internal Auditor's review, it was determined that approximately \$213,500 of framenia aid was possibly disburged to madeau who did not more satisfactory academic program change for sparse and a barr 30, 1999. Additionally, for the 1996-1997 year, the Internal Auditor determined that approximately \$491,900 of Francial aid frank ware mouthly disburged to intellight indexes.

CURRENT STATUS

During the year and/of June 30, 1998, the University received a metilization from the Department of Education that a more tary liability of \$25,236 was assessed with used to the June 30, 1995 year. This amount was pull prior to June 30, 1998.

Ch. July 22, 1998, the University received a final determination from the U.S. Department of Education which indicated that contain findings over considered intentional approximation and the second structure in the University. However, the U.S. Dispariment of Education material a monetary lability for two finding structure 3242,566 which is required to be even id within Statistic for the res of the deterministics.

GRAMBLING STATE UNIVERSITY

EXIT CONFERENCE

GRAMBLING STATE UNIVERSITY

Dr. Sicse Firster		Provident
Mr. Malvin Davis, CPA		Vice President-Finance
Mr. Barry Deleantee		Vice President-Enrollment
		Management and Academic Services
Ms. Thelms Jones, CPA		Comptroller
Ms. Axea Rapago		Assistant Financial Aid Director
Ms, Hyenda Willis		Onnets Administration.
Ms, Sharon Reid	-	Financial Aid

BRUND & TERVALON, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Michael B. Brano, CPA, CGFM	 Macaging Pariner
Mr. Edward J. Phillips, Jr.	Series Manager
Mr. Sean Brano, CPA	 Societ Auditor

The University's responses to the audit report are provided under a separate transmittal.

Bruno + Jarvelow

BRUND & TERVALON CERTIFIED PUBLIC ACCOUNTANTS

October 30, 1998



GRAMINLING STATE UNIVERSITY

Lood Auditor: BRUND & TERVALON, Certified Public Accounters Michael B. Brane, CPA, CGFM, Managing Partner Edward J. Phillips, Jr., Steiner Manager

License Namber: 1, 1218

Telephone Number: (504) 482-8733

The walk field work was performed between April 13, 1998 and October 34, 1998 at the institution's facilities as follows:

LOCATION	DESCRIPTION OF FACILITY (ADMIN: OR SPA OFFICES, MAIN CAMPONES, ITC)
Grandding Mater University (main compan)	Office of Student Financial Add and Federal Grant office (smin campus)

Incitation's According Organization: Southern Association of Colleges and Schools, and the National Connell for Accordington of Teacher Education.

The institution pricing a SFA Survices.

Edu Serve Zechenlogies, Inc. Post Office Box 2901 Wantan Salers, North Carolina.

The following functions are provided by this SFA Services:

- 1. Billing Students Perkins Loons
- 2. Collection of Lease relational and increase Parkins Lease
- 3. Processing of concerning and deforments : Perkins Leona.

A seriew of the Service's internal control structure was performed by the Service barena's independent solids accounting.

Records for the accounting and administration of the SFA programs are located at:

Grambling State University Combling, Louisiana 71245 Office of Stations Financial Aid



Long-Junes Hull. Rome 279 F. O. Drawer 605 100 Enumier Street

December 15, 1995

Dr. Daniel G. Ryle, CPA, CPE Office of the Legislative Auditor State of Louisiann Post Office Box 94397 States Rougy, LA 70804-0397

Dear Dr. Kylet

Transmitted is Grambling State University's response to the following audit findings:

92:01 Satisfactory Academic Progress
 97:02 Student Eligibility
 Schedule 8-3 -- Summary Schedule of Prior Findings

Thank you for your consideration of this response. Please advise if you need further information.

Sincerely,

A Restaur of the Description Constraint Section And and A Section 2010 (1997) (

truk I have

Mehrin L. Duvis Vice President for Finance

88.A.V.

Endeesee



Grandfing, Louisiana 71245

PT) PARONE NOC

(21) (214 ATTT

December 18, 1998

Dr. Darnel G. Kyle, CPA, CPE Office of the Legislative Auditor State of Louistann Pant Office Dox 94307 Baton Rouge, LA 70804-0357

Dear Dr. Kyle

Please find below management's response to the audit finding reported in the Jone 30, 1960, audit of Grambing State University's Schedule of Expenditures of Poderal Awards United Buildentery Assistance Progress

97:01 Balisfactory Academic Progress

Response: We concur with the finding and recommendation.

Corrective Plan of Action:

We are working with the laformation feesource Center programming shall to make representation is parts of the program that have been identified as proferess areas. The laberanity has provident the Barner and have that a separate module that will enable us to some accenticity desaily multiplied another and hepsthilly eliminate forme and theings. This isother will enable the term the Barner avoid the hepster 1995.

Thank you for your consideration of this response. Pinase advise if you need further information.

Lan.



2.0 DRAWERART

010 214-017

Desember 18, 1995

Dr. Daniel G. Ryla, CPA, CHE Office of the Lagislative Auditor State of Lewission Post Office Sex 94397 Datas Roage, LA 70604 4397

Duar Dr. Kyle:

Pionae find below memperatures response to the andia finding reported in the June 20, 1994, most of Generalizing State University's Schedule of Expanditures of Federal Awards total Obstates Eligibility

97-92 Student Elightlics

Response: We concur with the finding and recommendation.

Corrective Finn of Action:

Decume Instantial and to prevene during the regularities printed, errors and to the site or error to employ made. Therefore, for the INSPACOD syste, the control of other prevents and the regularities of the INSPACOD syste. In a contract for guarantee takes, Toders will be added to the Fall and a contract for guarantee takes. Toders will be added to the Fall Transactal Add Contanties will be regarded by sign of on the observable of listenity engineering documentations in a constract for the observable of listenity engineering documentations in a constract fragma for the observable field for the signal documentation in a constract fragma for the observable field and constraintion in the observable of the observable of the field of the observable of the the prevence the Crementing and Social Lower of the singletic for some relation 1466 and advance the Crementing and the singletic field and the the prevence the Crementing and the singletic field and the the prevence the Crementing and the singletic field and the the prevence the Crementing and the singletic field and the singletic for some relation 1466 and the singletic field and the singletic for some relations 1466 and the singletic for some relations 1466 and the singletic field and

Thank you for your consideration of this respirate. Please advise if you need forther information

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