
UNIVERSITY OF CENTRAL MISSOURI
UNIFORM GUIDANCE
SINGLE AUDIT REPORT
JUNE 30, 2019

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Certified Public Accountants
& Business Consultants

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Independent Auditors' Report On Internal Control
Over Financial Reporting And On Compliance And

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the University of Central Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards .

Purpose Of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the University of Central Missouri's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

October 14, 2019

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Opinion On Each Major Federal Program

In our opinion, the University of Central Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report On Internal Control Over Compliance

Management of the University of Central Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University of Central Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of auditing each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University of Central Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over

employees, their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in

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Report On Schedule Of Expenditures Of
Guidance

Federal Awards Required By The Uniform

We have audited the financial statements of the University of Central Missouri as of and for the year ended June 30, 2019, and have issued our report thereon dated October 14, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2019

Federal Grantor / Pass-Through Grantor / Program Or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	reci	Passed Through To Sub- ipients	Total Federal Expenditures
U.S. Department Of Education					
Student Financial Aid Cluster - Direct					
TEACH Grants	84.379			\$ —	\$ 92,317
Federal SEOG	84.007			—	229,758
Federal Work Study	84.033			—	271,126
Federal Pell Grants	84.063			—	13,658,355
Federal Direct Student Loans	84.268			—	46,228,099
Federal Perkins Loan	84.038			—	6,015,485
Total Student Financial Aid Cluster - Direct				—	66,495,140
Mideast Meets Midwest - Direct	84.016A			48,438	84,388
SIP: Achieving Student Success - Direct	84.031F			—	88,919
TRIO Cluster - Direct					
Student Support Services	84.042			—	362,926
McNair Central Achievers Program	84.217			—	267,864
Veterans Upward Bound	84.047V			—	300,067
Total TRIO Cluster - Direct				9 —	930,857
Passed Through Missouri Department Of Elementary And Secondary Education					
Migrant English Language Learning - Indirect	84.011	unknown		—	179
Special Education (IDEA) Cluster - Indirect					
Part B PLC Consultant	84.027A	unknown		—	83
Special Ed Improvement Consultant	84.027A	unknown		—	12
IDEA Compliance Consultant	84.027A	unknown		—	33
SW-PBS Consultant Tier 1, Tier 2/3	84.027A	unknown		—	89
Special Ed Collaborative Work	84.027A	unknown		—	801
SPDG Collaborative Work PD	84.027A	unknown		—	25
FY19 RPDC Director Support	84.027A	unknown		—	69,554
FY19 PLC Consultant	84.027A	unknown		—	67,483
FY19 Special Ed Improvement Consult	84.027A	unknown		—	95,

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2019

(Continued)

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Sub- recipients	Expenditures	Total Federal
U.S. Department Of Transportation Passed Through Missouri Division Of Highway Safety Airport Improvement Program - Indirect	20.106	#17-019A-1		—	

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ()
For The Year Ended June 30, 2019

Continued)

Federal Grantor/Pass-Through Grantor/ Program Or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through To Sub- recipients	Total Federal Expenditures
National Endowment For The Humanities				
Centennial of Women's Suffrage Speaker and Event Series - Direct	45.129		\$ —	\$ 1,752
Young Missouri Readers Reading Missouri Authors - Direct	45.129		—	3,725
Pleiades Magazine & The Pleiades Visiting Writers Series - Direct	45.129		—	5,828
Total National Endowment For The Humanities			<u>—</u>	<u>11,305</u>
National Science Foundation				
MoLSAMO - Direct	47.076		—	53,861
U.S. Department Of Agriculture				
Passed-Through The Missouri Department Of Health And Senior Services				
Building Partnerships Between Stakeholders in Western Missouri Western Missouri - Indirect	10.326	2018-7001-28152	—	75,086
Child and Adult Care Food Program - Indirect	10.558	ERS46110155	—	40,777
Total U.S. Department Of Agriculture			<u>—</u>	<u>115,863</u>
U.S. Department Of Housing And Urban Development				
Passed-Through Missouri Department Of Economic Development				
Community Development Block Grant Program JCEDC Missouri Innovation Campus - Indirect	14.228	2008-DI-93	—	16,356
U.S. Department of Justice				
Passed Through Missouri Department of Public Safety				
Purchase of First Aid Tourniquets - Indirect	16.738	2018-LLEBG-092	—	1,176
 Total Expenditures Of Federal Awards			<u>\$ 492,388</u>	<u>\$ 72,063,270</u>

5. Federal Student Loan Programs

The federal student loan program listed subsequently is administered directly by the University, and balances and transactions relating to this program is included in the University's basic financial statements. Loans made during the year are included in the federal expenditures presented in the schedule. The balance of loans outstanding at June 30, 2019 consists of:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance</u>
84.038	Perkins Loan Program	\$ 4,822,515

The University is responsible only for the performance of certain administrative duties with respect to the Federal Direct Loan Program.

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2019

(Continued)

Section II - Financial Statement Findings

None

UNIVERSITY OF CENTRAL MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2019

(Continued)

Section III - Federal Award Findings And Questioned Costs

None

