

EASTERN OREGON UNIVERSITY
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021



WEALTH ADVISORY | OUTSOURCING
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Members of the Board of Trustees
Eastern Oregon University
La Grande, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of Eastern Oregon University (the University), a component unit of the State of Oregon, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 3, 2021. Our report includes a reference to other auditors who audited the financial statements of of the discretely presented component unit, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Members of the Board of Trustees
Eastern Oregon University

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's financial statements are free from 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 financial statements. 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 results of that testing, and not to provide an opinion on the effectiveness of the University'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 University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Bellevue, Washington
November 3, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Members of the Board of Trustees
Eastern Oregon University
La Grande, Oregon

Report on Compliance for the Major Federal Program

We have audited Eastern Oregon University's (the University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the University's major federal program for the year ended June 30, 2021. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on the Major Federal Program

In our opinion, Eastern Oregon University 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, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002 and 2021-003. Our opinion on the major federal programs is not modified with respect to these matters.

The University's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the University 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's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing 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 internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, 2021-003 and 2021-004 which we consider to be significant deficiencies.

Members of the Board of Trustees
Eastern Oregon University

The University's response to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University, a component unit of the State of Oregon, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated REPORT DATE, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of other auditors, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Bellevue, Washington
REPORT DATE

**EASTERN OREGON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

| Cluster | Federal Grantor | Program Title | Assistance Listing Number | Pass-Through Entity | Pass-Through Identifying Number | Expenditures | Passed Through to Subrecipients |
|---|---|---|---------------------------|--------------------------|---------------------------------|----------------------|---------------------------------|
| Research and Development | | | | | | | |
| | Department of Agriculture | Cooperative Extension Service | 10.707 | | | \$ 2,496 | \$ - |
| | National Science Foundation | Biological Sciences | 47.074 | | | 32,651 | - |
| | | Education and Human Resources | 47.076 | | | 107,444 | - |
| | <i>National Science Foundation Total</i> | | | | | <u>140,095</u> | - |
| | Total Research and Development Cluster | | | | | 142,591 | - |
| Student Financial Assistance | | | | | | | |
| | Department of Education | Direct Student Loans | 84.268 | | | 13,403,387 | - |
| | | Federal Pell Grant Program | 84.063 | | | 4,642,544 | - |
| | | Federal Supplemental Educational Opportunity Grants | 84.007 | | | 229,720 | - |
| | | Federal Work-Study Program | 84.033 | | | 89,866 | - |
| | | Perkins Loan | 84.038 | | | 17,070 | - |
| | Total Student Financial Assistance Cluster | | | | | 18,382,587 | - |
| TRIO | | | | | | | |
| | Department of Education | TRIO_Student Support Services | 84.042 | | | 66,143 | - |
| | Total TRIO Cluster | | | | | 66,143 | - |
| Other Programs | | | | | | | |
| | Department of Agriculture | Child and Adult Care Food Program | 10.558 | Oregon Dept of Education | 207OROR3N1099 | 9,236 | - |
| | | Child and Adult Care Food Program | 10.558 | | | 45,977 | - |
| | <i>Department of Agriculture Total and Total for 10.558</i> | | | | | <u>55,213</u> | - |
| | Department of Education | COVID-19 - Education Stabilization Fund - GEER | 84.425C | Coordinating Commission | 20-074A | 56,823 | - |
| | | COVID-19 - Education Stabilization Fund - Institutional Support | 84.425E | | | 1,443,843 | - |
| | | COVID-19 - Education Stabilization Fund - Student Aid | 84.425F | | | 1,368,411 | - |
| | | COVID-19 - Education Stabilization Fund - SIP | 84.425M | | | 30,215 | - |
| | <i>Department of Education Total and Total for 84.425</i> | | | | | <u>2,899,292</u> | - |
| | Department of Health and Human Services | Head Start | 93.600 | | | 3,651,110 | - |
| | Department of Justice | Crime Victim Assistance | 16.575 | Oregon Dept of Justice | VOCA-FI-2020-EOU-00082 | 67,884 | 36,775 |
| | Department of Labor | Mine Health and Safety Grants | 17.600 | | | 94,943 | - |
| | Small Business Administration | Small Business Development Centers | 59.037 | Lane Community College | SBAHQ-20-B-0044 | 30,730 | - |
| | | Small Business Development Centers | 59.037 | Lane Community College | SBAHQ-21-B-0062 | 25 | - |
| | | Small Business Development Centers | 59.037 | Lane Community College | SBAHQ-20-C-0074 | 28,846 | - |
| | <i>Small Business Administration Total and Total for 59.037</i> | | | | | <u>59,601</u> | - |
| | Total Other Programs | | | | | 6,828,043 | 36,775 |
| Total Expenditure of Federal Funds | | | | | | \$ 25,419,364 | \$ 36,775 |

See Notes to Schedule of Expenditures of Federal Awards

**EASTERN OREGON UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Eastern Oregon University under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Eastern Oregon University, it is not intended to and does not present the financial position, changes in net position, or cash flows of Eastern Oregon University.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Eastern Oregon University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 FEDERAL STUDENT LOAN PROGRAMS

The Perkins Federal Student Loan Program listed on the Schedule was previously administered directly by Eastern Oregon University. Loans outstanding at the beginning of the year are presented in the Schedule. During the year ended June 30, 2021, the University completed the liquidation of the Perkins Loan Program. All loans were properly assigned and accepted by the Department of Education.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes none reported
3. Noncompliance material to financial statements noted? yes no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes none reported
2. Type of auditors’ report issued on Compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of Major Federal Programs

| Assistance Listing Number(s) | Name of Federal Program or Cluster |
|---|---|
| 84.007, 84.033, 84.038, 84.063, 84.268 | Student Financial Assistance Cluster |
| 84.425C, 84.425E, 84.425F, 84.425M | COVID-19 Education Stabilization Fund |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000/\$187,500

Auditee qualified as low-risk auditee? yes no

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

2021 – 001

Federal agency: Department of Education

Federal program title: Student Financial Assistance Cluster

Assistance Listing Number: 84.268 – Federal Direct Loans

Award Period: July 1, 2020 to June 30, 2021

Type of Finding:

- Compliance, Other Matter
- Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: When a student withdraws during a term (or, in a nonterm program, during a payment period), the effective date for the withdrawn ('W') status is the withdrawal date used by the institution in accordance with 34 CFR 668.22(c). In the case of the student who completes a term and does not return for the next term, leaving the course of study uncompleted, the effective date for the 'W' status is the final day of the term in which the student was last enrolled. The description within the NSLDS Enrollment Reporting Guide (and compliance supplement) defines the effective date as: the date that the current enrollment status reported for a student was first effective. The important piece about the effective date is it starts the grace period for loans; therefore, it is necessary for this date to be accurate.

Condition: In our sample of forty (40) students selected for the National Student Loan Database System (NSLDS) enrollment reporting testing, there were three (3) total errors. Two (2) students had effective dates per the school's records which did not match the effective date reported in NSLDS. Another student was reported to have been graduated at the enrollment detail level but not at the program level NSLDS.

Questioned costs: None reported.

Context: The three errors noted in the NSLDS testing included two incorrect effective dates, and one status in the NSLDS enrollment level reporting which did not agree with the program level reporting within NSLDS.

Cause: The students noted in this finding of NSLDS enrollment dates not being accurate were due to: unofficial withdrawal errors created by National Student Clearinghouse (NSC) guidance, requiring EOU to not update NSLDS directly for unofficial withdrawals, in addition to student enrollment date being updated by NSC incorrectly.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Effect: An accurate reporting of the effective date and change in status is critical for the student's grace period for repayment of their loans. Any errors in status or the effective date of that status impacts when a student would be obligated to start paying back loans.

Repeat Finding: Yes. Prior year finding 2020-001.

Recommendation: We recommend that the University implement procedures to ensure that changes in status and effective dates within NSLDS match the records of the institution.

View of Responsible Official: The University agrees with the finding.

2021 – 002

Federal agency: Department of Education

Federal program title: Education Stabilization Fund (ESF)

Assistance Listing Number: 84.425F – HEERF Institutional Portion

Award Period: July 1, 2020 to June 30, 2021

Type of Finding:

- Compliance, Other Matter
- Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: Per Uniform Guidance 2 CFR sections 200.320 and 200.318(i); a nonfederal entity must have procedures that document the rationale for the method of procurement, selection of the contract type, basis for contractor selection, and the basis for the contract price. In addition, the guidance for the micro-purchase threshold is \$10,000 unless other provisions have been followed allowing a higher threshold.

Condition: Two of four samples tested did not have documentation to support the basis of the contractor selected for small purchase transactions at the time the procurement was transacted. The purchases were both for the same vendor. In addition, the University uses a micro-purchase threshold of \$25,000, but were not able to provide a copy of the letter approving this higher dollar threshold.

Questioned costs: None reported.

Context: The University does not have procedures in place to ensure procurement transactions are properly documented the required elements of the procurement process. In addition, the University could not find the letter from their cognizant agency approving the higher dollar micro-purchase threshold.

Cause: The University does not have a process in place to document the decisions made in the procurement process in determining the appropriate vendor. The University obtained the approval for the higher micro-purchase threshold several years ago and could not locate it.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Effect: The University is not in compliance with procurement requirements to properly document the procurement rationale for the decisions made in the procurements. The University is using a micro-purchase threshold but does not have a letter to support the approval of this higher threshold.

Repeat Finding: No.

Recommendation: We recommend the University revise their processes to establish procedures that will ensure procurement policies are properly followed and documented. We also recommend the University obtain a copy of the approval letter from their cognizant agency.

View of Responsible Official: The University agrees with the finding.

2021 – 003

Federal agency: Department of Education

Federal program title: Education Stabilization Fund (ESF)

Assistance Listing Number: 84.425F – HEERF Institutional Portion

Award Period: July 1, 2020 to June 30, 2021

Type of Finding:

- Compliance, Other Matter
- Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: Per Uniform Guidance 2 CFR sections 200.212 and 200.318(h); 2 CFR section 180.300; 48 CFR section 52.209-6, a nonfederal entity must have procedures for verifying that an entity with which it plans to enter into a covered transaction is not debarred, suspended, or otherwise excluded.

Condition: Four of four samples tested did not have suspension and debarment procedures performed. Some of these were purchases made from the general fund and transferred to another fund to be paid with ESF funding.

Questioned costs: None reported.

Context: The University does not have procedures in place to document the verification/certification that vendors have not been suspended or debarred.

Cause: The University does not have a process in place to ensure suspension and debarment is not violated for covered transactions.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Effect: The University could enter into a covered transaction with a vendor who is suspended or debarred.

Repeat Finding: No.

Recommendation: We recommend the University create a process to document suspension and debarment procedures for any vendors that they spend \$25,000 or more.

View of Responsible Official: The University agrees with the finding.

2021 – 004

Federal agency: Department of Education

Federal program title: Education Stabilization Fund (ESF)

Assistance Listing Number: 84.425E – HEERF Student Portion

84.425F – HEERF Institutional Portion

Award Period: July 1, 2020 to June 30, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: The 2 CFR Section 200.303 require that nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal Statutes, regulations, and the terms and conditions of the Federal awards.

Condition: During our testing of reporting, we noted four of five student reports and one of three institutional reports tested did not have documentation that the reports had been reviewed.

Questioned costs: None reported.

Context: During our testing of reporting, we did not note any noncompliance. However, we noted the University did not have documentation to provide evidence that the published reports had been reviewed.

Cause: The University does not have a process in place to ensure evidence of review of the published reports is maintained.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Effect: The University could publish/submit a report that is not reviewed that may contain errors.

Repeat Finding: No.

Recommendation: We recommend the University institute a formal control over the reporting process that includes documentation of the review of reports published/submitted.

View of Responsible Official: The University agrees with the finding.

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