



WIREGRASS GEORGIA TECHNICAL COLLEGE VALDOSTA, GEORGIA

**INDEPENDENT ACCOUNTANT'S
REPORT ON APPLYING AGREED-
UPON PROCEDURES
FOR FISCAL YEAR ENDED
JUNE 30, 2019**

**A Member Institution of the
Technical College System of Georgia**



WIREGRASS GEORGIA TECHNICAL COLLEGE

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DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

January 21, 2020

Members of the State Board of the
Technical College System of Georgia
Members of the Local Board of Directors of
Wiregrass Georgia Technical College
and
Dr. Tina K. Anderson, President
Wiregrass Georgia Technical College

Independent Accountant's Report on Applying Agreed-Upon Procedures

Ladies and Gentlemen:

We have performed the procedures enumerated below, which were agreed to by Wiregrass Georgia Technical College and the Technical College System of Georgia, solely to assist you in evaluating compliance with federal student financial assistance regulations and meeting the requirements of COC Comprehensive Standard 13.6 for the year ended June 30, 2019. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Also included in this report is a section on findings and other matters that came to our attention during our engagement.

The procedures for each Student Financial Assistance Cluster compliance requirement and the associated findings are as follows:

1. Complete applicable procedures reflected in the 2019 OMB Compliance Supplement for the Activities Allowed or Unallowed compliance requirement.

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

2. Complete applicable procedures reflected in the 2019 OMB Compliance Supplement for the Cash Management compliance requirement.

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

3. Complete applicable procedures reflected in the 2019 OMB Compliance Supplement for the Eligibility compliance requirement.

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

4. Complete applicable procedures reflected in the 2019 OMB Compliance Supplement for the Matching, Level of Effort, Earmarking compliance requirement.

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

5. Complete applicable procedures reflected in the 2019 OMB Compliance Supplement for the Reporting compliance requirement.

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

6. Complete applicable procedures reflected in the 2019 OMB Compliance Supplement for the Special Tests and Provisions compliance requirement.

See FA 2019-001 in the Schedule of Findings and Questioned Costs for a detail of exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which is to express an opinion or conclusion, respectively, on the Federal Student Aid compliance requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Wiregrass Georgia Technical College, the Technical College System of Georgia and the Southern Association of Colleges and Schools – Commission on Colleges and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink, appearing to read "Greg S. Griffin", with a stylized flourish at the end.

Greg S. Griffin
State Auditor

WIREGRASS GEORGIA TECHNICAL COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FA 2019-001

Improve Controls over Unofficial Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U. S. Department of Education
Pass-Through Entity:	None
CFDA Numbers and Titles:	84.007 – Federal Supplemental Educational Opportunity Grants 84.033 – Federal Work-Study Program 84.063 – Federal Pell Grant Program
Federal Award Numbers:	P007A181054 (Year 2019), P033A181054 (Year 2019), P063P182614 (Year 2019)
Questioned Costs:	\$4,808.10

Description:

Unearned Title IV funds were not identified and returned for students who unofficially withdrew from the Institution.

Criteria:

The provisions in 34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The Institution is required to determine the amount of Title IV grant that the student earned as of the student's withdrawal date when a recipient of a Title IV grant withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of Title IV grant or loan assistance, or both, that the student earned is less than the amount of the Title IV grant or loan assistance that was disbursed to the student as of the withdrawal date.

Condition:

Thirty students who received Federal financial assistance for the Fall 2018 and Spring 2019 semesters and withdrew from the Institution but for whom no Return of Title IV calculation was performed were selected to determine if a refund should have been calculated. Our examination revealed that refund calculations were not performed appropriately for five of these students who unofficially withdrew during the Fall 2018 and Spring 2019 semesters.

Questioned Costs:

Questioned costs of \$4,808.10, with likely questioned costs of \$30,358.62, were identified for omitted Return of Title IV calculations. The following CFDA number is affected by the known and likely questioned costs: 84.063.

Cause:

In discussing these deficiencies with management, they stated that when faculty members did not respond in a timely manner to the failing grade report transmitted by the Financial Aid Office at the end of each semester, the Financial Aid Office considered these students to have earned their final failing grade(s). However, many of these students did not earn the failing grade(s) and had unofficially withdrawn from the Institution.

WIREGRASS GEORGIA TECHNICAL COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Effect or Potential Effect:

Unearned Title IV funds were not returned to the U.S Department of Education appropriately. Improperly identifying withdrawn students, not performing Return of Title IV calculations, and/or not returning unearned Title IV funds to the U.S Department of Education in a timely manner may result in adverse actions and impact the Institution's participation in Title IV programs.

Recommendation:

The Institution should implement policies and procedures to ensure that students who unofficially withdrew and received Title IV funds are identified and the required refund calculation is performed. The Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with this finding.



CORRECTIVE ACTION PLANS - FEDERAL AWARD FINDINGS

FA 2019-001

Improve Controls over Unofficial Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U. S. Department of Education
Pass-Through Entity:	None
CFDA Numbers and Titles:	84.007 – Federal Supplemental Educational Opportunity Grants 84.033 – Federal Work-Study Program 84.063 – Federal Pell Grant Program
Federal Award Numbers:	P007A181054 (Year 2019), P033A181054 (Year 2019), P063P182614 (Year 2019)
Questioned Costs:	\$4,808.10

Unearned Title IV funds were not identified and returned for students who unofficially withdrew from the Institution.

Corrective Action Plans:

All accounts identified in the review have been corrected and submitted to COD.

Effective for the Fall 2019 term, Wiregrass Georgia Technical College (WGTC) has revised its grading policy & procedures. Going forward, WGTC will require that all 'F' grades submitted by faculty include a last date of academic related activity (LDA) entered into Banner. The Registrar's Office will review the grades and LDAs to determine if the student earned a final grade for their course(s). Academic Deans will monitor any late and/or missing responses from faculty that require additional validation. Grades that cannot be validated as 'earned' will be considered unearned and processed according to federal guidelines by the Financial Aid Office. Students that are considered withdrawn will have the ability to appeal their status with the Registrar's Office and potentially reinstate their funding and enrollment status.

Estimated Completion Date: December 20, 2019

Contact Person: Angela Hobby
Title: Vice President for Enrollment Management
Phone Number: 229-333-5365
Email: angela.hobby@wiregrass.edu

Inia K. Anderson
12-2-19

Ben-Hill Irwin Campus
667 Perry House Road
Fitzgerald, Georgia 31750
229.458.7000

Coffee County Campus
706 West Baker Highway
Douglas, Georgia 31533
912.389.4303

Cook County Workforce
Development Center
1676 North Elm Street
Sparks, Georgia 31647
229.549.7368

Valdosta Campus
4089 Val Tech Road
Valdosta, Georgia 31602
229.333.2100

www.wiregrass.edu
1.800.575.0567