



COLUMBUS TECHNICAL COLLEGE COLUMBUS, 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**



COLUMBUS 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

Independent Accountant's Report on Applying Agreed-Upon Procedures

Members of the State Board of the
Technical College System of Georgia
Members of the Local Board of Directors of
Columbus Technical College
and
Ms. Martha Ann Todd, President
Columbus Technical College

Ladies and Gentlemen:

We have performed the procedures enumerated below, which were agreed to by Columbus 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.

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

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 Columbus 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".

Greg S. Griffin
State Auditor

February 11, 2020

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

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.