

EASTERN OREGON UNIVERSITY
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2024



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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 aggregate discretely presented component unit of Eastern Oregon University (University), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Eastern Oregon University's basic financial statements, and have issued our report thereon dated November 6, 2024. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit as described in our report on Eastern Oregon 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*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Eastern Oregon 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 Eastern Oregon University's internal control. Accordingly, we do not express an opinion on the effectiveness of Eastern Oregon 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 entity'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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Eastern Oregon 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 entity’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.



CliftonLarsonAllen LLP

Bellevue, Washington
November 6, 2024



**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 Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Eastern Oregon University's (University) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Eastern Oregon University's major federal programs for the year ended June 30, 2024. Eastern Oregon University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Eastern Oregon University complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Eastern Oregon University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Eastern Oregon University's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Eastern Oregon University's federal programs

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Eastern Oregon University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Eastern Oregon University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Eastern Oregon University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Eastern Oregon University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Eastern Oregon University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 2024-001, 2024-002, 2024-004, and 2024-005. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Eastern Oregon University's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Eastern Oregon University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, 2024-003, 2024-004, and 2024-005 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Eastern Oregon University's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Eastern Oregon University's response was not subjected to the other 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.

Members of the Board of Trustees
Eastern Oregon University

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 aggregate discretely presented component unit of the University, a component unit of the State of Oregon, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated November 6, 2024 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, 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
November 6, 2024

**EASTERN OREGON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Eastern Oregon University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Cluster	Federal Grantor	Program Title	Assistance Listing Number	Pass-Through Entity	Pass-Through Identifying Number	Expenditures	Passed Through to Subrecipients
Research and Development							
	National Science Foundation	Biological Sciences	47.074			\$ 40,753	\$ -
	Total Research and Development Cluster					40,753	-
Student Financial Assistance							
	Department of Education	Direct Student Loans	84.268			11,533,608	-
		Federal Pell Grant Program	84.063			4,597,673	-
		Federal Supplemental Educational Opportunity Grants	84.007			170,563	-
		Federal Work-Study Program	84.033			140,127	-
		Teacher Education Assistance for College and Higher Education Grants	84.379			11,630	-
	Total Student Financial Assistance Cluster					16,453,601	-
Other Programs							
	Department of Agriculture	Child and Adult Care Food Program	10.558	Oregon Dept of Education	3105001	86,100	-
		Child and Adult Care Food Program	10.558	Oregon Dept of Education	3105001	23,429	-
	Department of Agriculture Total					109,529	-
	Department of Education	COVID-19 - Education Stabilization Fund - GEER	84.425C	Higher Education Coordinating Commission	23525	797,059	388,624
		COVID-19 - Education Stabilization Fund - GEER	84.425C	Multnomah Education Service District	C03941	127,682	-
	Education Stabilization Fund Total for 84.425					924,741	388,624
		Fund for the Improvement of Postsecondary Education	84.116			466,435	-
		Higher Education Institutional Aid	84.031			555,415	-
		Student Support and Academic Enrichment Program	84.424	Oregon Dept of Education	23507	128,459	-
		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Oregon Dept of Education	21795	28,080	-
	Department of Education Total					2,103,130	388,624
	Department of Health and Human Services	Head Start	93.600			2,043,514	-
	Department of Justice	Crime Victim Assistance	16.575	Oregon Dept of Justice	VOCA-FI-2020-EOU-00082	19,507	31,091
	Department of Labor	Mine Health and Safety Grants	17.600			158,555	-
	Small Business Administration	Small Business Development Centers	59.037	Lane Community College	Not Available	35,000	-
	Department of Treasury	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Oregon Health Authority	181701	167,865	-
	Library of Congress	Teaching with Primary Sources	42.010	Metropolitan State University of Denver	PO-0001269	25,000	-
	Total Other Programs					4,662,100	419,715
	Total Expenditure of Federal Funds					\$ 21,156,454	\$ 419,715

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, 2024**

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, 2024. 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 STUDENT FINANCIAL AID INSTITUTIONAL AND PROGRAM ELIGIBILITY METRICS

The Institution is in compliance with the following institutional and program eligibility requirements under the Higher Education Act of 1965 and federal regulations under 34 CFR 668.23:

- Correspondence courses the institution offers under 34 CFR 600.7(b) and (g)
- Regular students that enroll in correspondence courses under 34 CFR 600.7(b) and (g)
- Institution's regular students that are incarcerated under 34 CFR 600.7(c) and (g)
- Completion rates for confined or incarcerated individuals enrolled in nondegree programs at nonprofit institutions under 34 CFR 600.7(c)(3)(ii) and (g)
- Institution's regular students that lack a high school diploma or its equivalent under 34 CFR 600.7(d) and (g)
- Completion rates for short-term programs under 34 CFR 668.8(f) and (g)
- Placement rates for short-term programs under 34 CFR 668.8(e)(2)

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

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, 84.063, 84.268, 84.379	Student Financial Assistance Cluster

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 (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

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

2023 – 001

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.268

Federal Award Identification Number and Year: P268K242058-2024

Award Period: July 1, 2023 to June 30, 2024

Type of Finding:

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

Criteria or specific requirement: The Code of Federal Regulations, 34 CFR 685.203 specifies the annual and aggregate loan limits the Institutions may not exceed for an academic year of study under the Direct Loan program and also requires loans to be prorated for a program of student that is less than a full academic year in length. In addition, per the Uniform Guidance 2 CFR 200.303, non-federal entities receiving federal awards are required to establish and maintain internal controls designed to reasonable ensure compliance with federal laws, regulations, and program compliance requirements..

Condition: During our testing, we noted two students who were awarded incorrect amounts for Subsidized and Unsubsidized Direct Loans.

Questioned costs: \$1,247

Context: During our testing of forty students, we noted one student was over awarded unsubsidized loans, and a second student was under awarded subsidized loans and over awarded unsubsidized loans.

Cause: One student was awarded to an incorrect cost of attendance. A second student was awarded a maximum unsubsidized loan and remaining subsidized loan up to their remaining need.

Effect: The University paid one student an amount of loans that was greater than the student was eligible to receive and paid one student an amount of loans that was less than the student was eligible to receive.

Repeat Finding: Yes, 2023-001

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

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

2024 – 001 (Continued)

Recommendation: We recommend that the University review their awarding procedures and implement procedures to ensure direct loans are awarded within student eligibility.

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

2024 – 002

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.268, 84.063, 84.007, 84.033, 84.379

Federal Award Identification Number and Year: P268K242058-2024, P063P232058-2024, P007A233479-2024, P033A233479-2024, P379T242058-2024

Award Period: July 1, 2022 to June 30, 2023

Type of Finding:

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

Criteria or specific requirement: The Code of Federal Regulations, 34 CFR 682.610, states that institutions must report accurately the enrollment status of all students regardless of if they receive aid from the institution or not. Changes to said status are required to be reported within 30 days of becoming aware of the status change, or with the next scheduled transmission of statuses if the scheduled transmission is within 60 days. In addition, per the Uniform Guidance 2 CRF 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonable ensure compliance with federal laws, regulations, and program compliance requirements.

Condition: During our testing, we noted that the enrollment effective date of 1 of the 60 students tested was not reported correctly to NSLDS. Additionally, we did not note evidence of a key control occurring for enrollment reporting.

Questioned costs: None reported.

Context: During our testing, we noted that the University did not accurately report to National Student Loan Data System (NSLDS) the enrollment effective date of 1 of the 60 students tested. Additionally, the University was unable to provide evidence of a control having occurred.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

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

2024 – 002 (Continued)

Cause: The University did not manually report the retroactive withdrawal date for one selection. NSC would not allow for the backdate prior to the last date of the term as the term had already concluded. Additionally, no evidence was available for a key control for the enrollment reporting process.

Effect: Failure to properly report enrollment status changes on NSLDS could affect the timing of the grace period for repayment of Title IV loans. Additionally, the University was not in compliance with the requirements to properly report student enrollment data correctly or timely to NSLDS.

Repeat Finding: Yes, 2023-002.

Recommendation: We recommend that the University implement a key control to ensure that enrollment data, changes in status and effective dates within NSLDS match the records of the institution and are reported timely, and to store evidence of the key control having occurred.

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

2024 – 003

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.268, 84.063, 84.007, 84.033, 84.379

Federal Award Identification Number and Year: P268K242058-2024, P063P232058-2024, P007A233479-2024, P033A233479-2024, P379T242058-2024

Award Period: July 1, 2023 to June 30, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: Section 479A of the higher education administration (HEA) gives an institution's financial aid administrators (FAA) the authority to use professional judgment to adjust, on a case-by-case basis, the cost of attendance or the values of the items used in calculating the expected family contribution (EFC) to reflect a student's special circumstances. In making case-by-case determinations, the FAA must obtain and retain in the affected student's file documents supporting and substantiating the reasons for any adjustment. The HEA does not provide a framework for the FAA to calculate the expected student or parent contribution or for the adjusted aid amounts. In addition, the Uniform Guidance 2 CRF 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonable ensure compliance with federal laws, regulations, and program compliance requirements.

Condition: During our testing, we noted that there was no documentation of review of professional judgement issued available.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

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

2024 – 003 (Continued)

Questioned costs: None reported.

Context: During our testing, we noted that one student out of forty had professional judgement issued. We were able to review the documents, however we were unable to see evidence that a review of the professional judgement issuance had been performed by the University.

Cause: There was no documentation to show that procedures to review professional judgement decisions were completed.

Effect: Failure to assess professional judgement decisions could result in an employee not adequately assessing the students' needs and leave students underserved. Failure to review verification documents could result in students' verification not being completed correctly.

Repeat Finding: No.

Recommendation: We recommend the University enhance procedures for reviewing professional judgement to ensure documentation of review is stored.

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

2024 – 004

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.268, 84.063, 84.007, 84.033, 84.379

Federal Award Identification Number and Year: P268K242058-2024, P063P232058-2024, P007A233479-2024, P033A233479-2024, P379T242058-2024

Award Period: July 1, 2023 to June 30, 2024

Type of Finding:

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

Criteria or specific requirement: The Department of Education requires the University to report the disbursement dates and amounts to the Common Origination and Disbursement (COD) system within 15 days of disbursing Pell (34 CFR 690.83(b)(2) and Direct Loan (34 CFR 685.309) funds to a student. In addition, per the Uniform Guidance 2 CFR 200.303, non-federal entities receiving federal awards are required to establish and maintain internal controls designed to reasonable ensure compliance with federal laws, regulations, and program compliance requirements.

Condition: The University did not report COD disbursements with the required 15 days after disbursement for 1 out of 40 disbursements tested. Additionally, we did not note evidence of a key control occurring for COD disbursement reporting.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

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

2024 – 004 (Continued)

Questioned costs: None reported.

Context: During our testing, we noted that one student out of forty did not have their disbursement reported to COD within the required 15 days. Additionally, the University was unable to provide evidence of a key control having occurred.

Cause: The University did not have proper procedures in place to identify COD reporting errors and fix them within a timely manner, and did not have evidence of review available.

Effect: A lack of timely reporting may prevent the university and other schools from having the most accurate student information which may lead to over awards.

Repeat Finding: No.

Recommendation: We recommend the University evaluate its procedures and policies around reporting disbursements to COD to ensure that student information is reported accurately and timely, and to store evidence of the key control having occurred.

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

2024 – 005

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.268

Federal Award Identification Number and Year: P268K242058-2024

Award Period: July 1, 2023 to June 30, 2024

Type of Finding:

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

Criteria or specific requirement: A Direct Subsidized Loan, Direct Unsubsidized Loan, or student Direct PLUS Loan borrower who is graduating, leaving school, or dropping below half-time enrollment is required to complete exit counseling. If the student drops out without notifying the school, the school must confirm that the student has completed online counseling or mail exit counseling material to the student at their last known address. The school may also email the information to the student's home (not school) email address if the school has it. The school may also send the student a direct link to the exit counseling materials online. Whatever method the school chooses must be used within 30 days of learning that the borrower has withdrawn or failed to participate in an exit counseling session. In addition, per the Uniform Guidance 2 CRF 200.303, non-federal entities receiving federal awards are required to establish and maintain internal controls designed to reasonable ensure compliance with federal laws, regulations, and program compliance requirements.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

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

2024 – 005 (Continued)

Condition: During our testing, we noted the University did not send notifications of exit counseling to students who graduated or withdrew during the year.

Questioned costs: None reported.

Context: During our testing of 40 students, we noted exit counseling notifications were not sent out to students during fiscal year 2024.

Cause: The University does not have a process in place.

Effect: Failure to send exit counseling notifications could result in a student not completing their exit counseling.

Repeat Finding: No.

Recommendation: We recommend the University implement procedures to ensure exit counseling notifications are sent to students who graduated or withdrew.

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



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