

Pima County Community College District

Single Audit Report

Year Ended June 30, 2019



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





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Comprehensive Annual Financial Report



MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*

Members of the Arizona State Legislature

The Governing Board of
Pima County Community College District

We have audited the financial statements of the business-type activities and discretely presented component unit of Pima County Community College District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 18, 2019. Our report includes a reference to other auditors who audited the financial statements of the Pima Community College Foundation, Inc., the discretely presented component unit, as described in our report on the District's financial statements. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. However, the Foundation's financial statements were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District's basic 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-01, that we consider to be a significant deficiency.

Compliance and other matters

As part of obtaining reasonable assurance about whether the District's basic 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 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*.

District response to finding

The District's response to the finding identified in our audit is presented in its corrective action plan at the end of this report. The District is responsible for preparing a corrective action plan to address each finding. The District's response and corrective action plan were not subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lindsey Perry, CPA, CFE
Auditor General

December 18, 2019



MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

**Independent auditors' report on compliance for each major federal program;
report on internal control over compliance; and report on schedule of
expenditures of federal awards required by the Uniform Guidance**

Members of the Arizona State Legislature

The Governing Board of
Pima County Community College District

Report on compliance for each major federal program

We have audited Pima County Community College District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019. The District'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 District'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 U.S. generally accepted auditing standards; 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 District'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 each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on each major federal program

In our opinion, the District 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

The District's management 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 District'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 expressing an opinion on compliance for 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 District'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 District's business-type activities and discretely presented component unit as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 18, 2019, that contained an unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the District's 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 the District's 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 basic 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 U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey Perry, CPA, CFE
Auditor General

January 27, 2020



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of auditors' results

Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles **Unmodified**

Internal control over financial reporting

Material weaknesses identified? **No**

Significant deficiencies identified? **Yes**

Noncompliance material to the financial statements noted? **No**

Federal awards

Internal control over major programs

Material weaknesses identified? **No**

Significant deficiencies identified? **None reported**

Type of auditors' report issued on compliance for major programs **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)? **No**

Identification of major programs

CFDA number	Name of federal program or cluster
84.002	Adult Education—Basic Grants to States
84.007, 84.033, 84.063, 84.268	Student Financial Assistance Cluster
84.042, 84.044, 84.047	TRIO Cluster
93.093	Affordable Care Act (ACA) Health Profession Opportunity Grants

Dollar threshold used to distinguish between Type A and Type B programs	\$1,550,754
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Auditee qualified as low-risk auditee?	No
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Other matters

Auditee's summary schedule of prior audit findings required to be reported in accordance with 2 CFR §200.511 (b)?	Yes
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Financial statement finding

2019-01

Information technology (IT) controls—configuration and change management

Condition and context—The District’s control procedures were not sufficiently designed, documented, and implemented to respond to risks associated with its IT systems and data. The District lacked adequate procedures to ensure all IT system changes were adequately managed and configuration settings maintained.

Criteria—The District should have effective internal controls to protect its IT systems and help ensure the integrity and accuracy of the data it maintains. A well-defined, documented configuration management process ensures the District’s IT system configurations are documented and that changes to the systems are identified, documented, evaluated for security implications, tested, and approved prior to implementation. This helps limit the possibility of an adverse impact on the system’s security or operation.

Effect—There is an increased risk that the District may not adequately protect its IT systems and data against unauthorized or inappropriate changes and/or the loss of confidentiality or integrity of systems and data.

Cause—The District has historically relied on an informal change management process that is insufficient to properly manage changes to its IT systems. In addition, the District continues to improve its configuration management process; however, certain procedures are still lacking critical elements to ensure they are comprehensive and effective.

Recommendations—To help ensure the District has effective policies and procedures over its IT systems and data, the District should follow guidance from a credible industry source such as the National Institute of Standards and Technology. To help achieve these control objectives, the District should develop, document, and implement the following control procedures:

- Establish and follow a documented change management process.
- Review proposed changes for appropriateness, justification, and security impact.
- Document changes, testing procedures and results, change approvals, and post-change review.
- Test changes prior to implementation.
- Maintain configurations for all system services, assets, and infrastructure; manage configuration changes; and monitor the system for unauthorized or unintended configuration changes.

The District’s responsible officials’ views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior year finding 2018-02.

DISTRICT SECTION

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2018 - 6/30/2019**

Federal Awarding Agency/Program Title	Federal CFDA Number	Name of Funder Pass-Through Entity	Identifying Number Assigned By Funder Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE								
HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	10.223				\$61,035	\$61,035	N/A	\$0
TOTAL DEPARTMENT OF AGRICULTURE					<u>\$61,035</u>			
DEPARTMENT OF THE INTERIOR								
CULTURAL RESOURCE MANAGEMENT	15.224				\$9,613	\$9,613	N/A	\$0
NATIONAL WILDLIFE REFUGE FUND	15.659	ARIZONA GAME AND FISH COMMISSION	800.80100.10.10000.1000 0.40.4130.17		\$9,333	\$9,333	N/A	\$0
TOTAL DEPARTMENT OF THE INTERIOR					<u>\$18,946</u>			
DEPARTMENT OF JUSTICE								
BULLETPROOF VEST PARTNERSHIP PROGRAM	16.607				\$849	\$849	N/A	\$0
TOTAL DEPARTMENT OF JUSTICE					<u>\$849</u>			
DEPARTMENT OF LABOR								
YOUTHBUILD	17.274	PIMA COUNTY COMMUNITY SERVICES	CT-CS-15*529		\$2,740	\$2,740	N/A	\$0
TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCT) GRANTS	17.282			\$55,782	\$73,858	\$73,858	N/A	\$0
TOTAL DEPARTMENT OF LABOR				<u>\$55,782</u>	<u>\$76,598</u>			
DEPARTMENT OF STATE								
PUBLIC DIPLOMACY PROGRAMS	19.040				\$1,721	\$1,721	N/A	\$0
TOTAL DEPARTMENT OF STATE					<u>\$1,721</u>			
DEPARTMENT OF TRANSPORTATION								
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-PTS-068		\$56,840	\$56,840	N/A	\$0
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS	20.614	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2019-PB-013		\$433	\$433	N/A	\$0
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2018-405D-036 2019-045D-029		\$8,123	\$8,123	N/A	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701	UNIVERSITY OF SOUTHERN CALIFORNIA	85319007		\$64,450	\$64,450	N/A	\$0
TOTAL DEPARTMENT OF TRANSPORTATION					<u>\$129,846</u>			
NATIONAL AERONAUTICS & SPACE ADMINISTRATION								
EDUCATION	43.008	UNIVERSITY OF ARIZONA	NNH15ZHA003N		\$18,138	\$18,138	N/A	\$0
TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION					<u>\$18,138</u>			
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES								
PROMOTION OF THE HUMANITIES_TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	45.162				\$2,200	\$2,200	N/A	\$0
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES					<u>\$2,200</u>			
NATIONAL SCIENCE FOUNDATION								
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	UNIVERSITY OF ARIZONA	457809 3015360		\$14,013	\$14,013	N/A	\$0
GEOSCIENCES	47.050	UNIVERSITY OF ARIZONA	294948 363750		\$546	\$546	N/A	\$0
EDUCATION AND HUMAN RESOURCES	47.076	UNIVERSITY OF ARIZONA	348950		\$10,183	\$10,183	N/A	\$0
TOTAL NATIONAL SCIENCE FOUNDATION					<u>\$24,742</u>			
SMALL BUSINESS ADMINISTRATION								
SMALL BUSINESS DEVELOPMENT CENTERS	59.037	MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT	SBAHQ18B0042		\$149,521	\$149,521	N/A	\$0
TOTAL SMALL BUSINESS ADMINISTRATION					<u>\$149,521</u>			
DEPARTMENT OF EDUCATION								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002	ARIZONA DEPARTMENT OF EDUCATION	19FAEABE-912501-01A 19FAEIEL-912501-01A 19FAELET-912501-01 19FAEAPL-912501-01A 19FAELET-912501-01A		\$2,433,610	\$2,433,610	N/A	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007				\$572,569	\$572,569	STUDENT FINANCIAL ASSISTANCE	\$40,973,994
HIGHER EDUCATION_INSTITUTIONAL AID	84.031				\$1,310,521	\$1,310,521	N/A	\$0
FEDERAL WORK-STUDY PROGRAM	84.033				\$494,901	\$494,901	STUDENT FINANCIAL ASSISTANCE	\$40,973,994
TRIO_STUDENT SUPPORT SERVICES	84.042				\$831,822	\$831,822	TRIO CLUSTER	\$2,794,126
TRIO_TALENT SEARCH	84.044				\$460,606	\$460,606	TRIO CLUSTER	\$2,794,126
TRIO_UPWARD BOUND	84.047				\$1,501,698	\$1,501,698	TRIO CLUSTER	\$2,794,126
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048	ARIZONA DEPARTMENT OF EDUCATION	18FCTDBG-812501-20A 19FCTDBG-912501-20A		\$590,400	\$590,400	N/A	\$0
FEDERAL PELL GRANT PROGRAM	84.063				\$28,603,132	\$28,603,132	STUDENT FINANCIAL ASSISTANCE	\$40,973,994
FEDERAL DIRECT STUDENT LOANS	84.268				\$11,303,392	\$11,303,392	STUDENT FINANCIAL ASSISTANCE	\$40,973,994

PIMA COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2018 - 6/30/2019

Significant Accounting Policies Used in Preparing the SEFA

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. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

10% De Minimis Cost Rate

The District did not use the de minimis cost rate.

Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pima County Community College District for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Catalog of Federal Domestic Assistance (CFDA) numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2019 Catalog of Federal Domestic Assistance.

DISTRICT RESPONSE



PimaCountyCommunityCollegeDistrict

District Office

Office of the Executive Vice Chancellor
for Finance and Administration
4905D East Broadway Boulevard
Tucson, Arizona 85709-1200
Telephone (520) 206-4519
Fax (520) 206-4516
www.pima.edu

January 27, 2020

Lindsey Perry
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by 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*. Specifically, for each finding we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

David Bea, Ph.D.
Executive Vice Chancellor for Finance and Administration

Pima County Community College District
Corrective Action Plan
Year Ended June 30, 2019

Financial Statement Findings

Finding Number: 2019-01

Information technology (IT) controls—configuration and change management

Contact Person: Kurt Myers

Anticipated Completion Date: June 30, 2020

Corrective Action:

In July 2018, the College contracted with TeamDynamix to centralize the ticketing system, project management, configuration and change management, governance, and service portfolio for the IT Department. The ticketing and user support component was rolled out in May 2019, and full implementation of the software package is expected to be completed by June 30, 2020. The configuration and change management component of this project was started in November 2019 and is currently undergoing design, technical review, and standardization. The completion of the TeamDynamix implementation is expected to resolve the findings.

Action Steps and Timeframe:

- Incident response to service outages and security events will be incorporated into the change management/configuration management process.
- Change management and configuration management processes will be developed and implemented in FY20.
- Full implementation and operationalization for the change management program will be completed by June 30, 2020.



PimaCountyCommunityCollegeDistrict

District Office

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for Finance and Administration
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January 27, 2020

Lindsey Perry
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by 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*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

David Bea, Ph.D.
Executive Vice Chancellor for Finance and Administration

**Pima County Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2019**

Financial Statement Findings

Finding Numbers: 2018-01, 2017-01

Managing risk

Status: Fully Corrected

Finding Numbers: 2017-02, 2017-04, 2017-05

Information technology (IT) controls—access, security, and contingency planning.

Status: Fully Corrected

Finding Numbers: 2018-02, 2017-03,

Information technology (IT) controls—configuration and change management

Status: Partially Corrected

Corrective Action:

District IT is working towards centralizing the ticketing system, project management, configuration and change management, governance and service portfolio into one system. The Office of Information Assurance and Compliance will be working with IT stakeholders to ensure a plan is developed for all systems, testing occurs, training staff who are responsible for implementation of the incident response plan and that documentation is kept current once developed. These policies and procedures will allow the District to better manage and control IT configurations and change management at the District. Specific remaining actions are outlined in our corrective action plan in finding number 2019-01.

Finding Number: 2018-03

The District should improve procedures for approving employees' time sheets.

Status: Fully Corrected

Federal Award Findings

Finding Numbers: 2018-101, 2017-101

CFDA Numbers: 84.042 TRIO—Student Support Services
84.044 TRIO—Talent Search
84.047 TRIO—Upward Bound
84.066 TRIO—Educational Opportunity Centers

Program: TRIO Cluster

Status: Fully Corrected

Finding Numbers: 2018-102, 2017-102, 2016-101, 2015-101, 2014-101, 2013-101, 12-102, 11-03

CFDA Numbers: 2018—102 CFDA Numbers: 84.007, 84.033, 84.063, 84.268
2017-102 CFDA Numbers: 84.007, 84.033, 84.063, 84.268
2016-101 CFDA Numbers: 84.007, 84.033, 84.063, 84.268
2015-101 CFDA Numbers: 84.063, 84.268
2014-101 CFDA Numbers: 84.038, 84.063, 84.268
2013-101 CFDA Numbers: 84.007, 84.033, 84.038, 84.063, 84.268
12—102 CFDA Numbers: 84.007, 84.033, 84.038, 84.063, 84.268
11—03 CFDA Numbers: 84.007, 84.032, 84.033, 84.038, 84.063, 84.375

Program: Student Financial Aid Cluster

Status: Fully Corrected

