

Mott Community College

**Federal Awards
Supplemental Information
June 30, 2009**

Mott Community College

Contents

Independent Auditor's Report	I
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	4-6
Schedule of Expenditures of Federal Awards	7-10
Notes to Schedule of Expenditures of Federal Awards	11
Schedule of Findings and Questioned Costs	12-16
Summary Schedule of Prior Audit Findings	17



Plante & Moran, PLLC
Suite 300
19176 Hall Road
Clinton Township, MI 48038
Tel: 586.416.4900
Fax: 586.416.4901
plantemoran.com

Independent Auditor's Report

To the Board of Trustees
Mott Community College

We have audited the basic financial statements of Mott Community College as of and for the year ended June 30, 2009 and have issued our report thereon dated November 9, 2009. Those basic financial statements are the responsibility of the management of Mott Community College. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Mott Community College taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

November 9, 2009

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*

To the Board of Trustees
Mott Community College

We have audited the financial statements of Mott Community College as of and for the year ended June 30, 2009 and have issued our report thereon dated November 9, 2009. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Mott Community College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mott Community College's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Mott Community College's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the College's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the College's financial statements that is more than inconsequential will not be prevented or detected by the College's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the College's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Trustees
Mott Community College

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mott Community College's financial statements are free of 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*.

This report is intended solely for the information and use of the board of trustees, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

November 9, 2009

Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Board of Trustees
Mott Community College

Compliance

We have audited the compliance of Mott Community College with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The major federal programs of Mott Community College are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Mott Community College's management. Our responsibility is to express an opinion on Mott Community College's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Mott Community College'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. Our audit does not provide a legal determination on Mott Community College's compliance with those requirements.

In our opinion, Mott Community College complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 2009-1, 2009-2, and 2009-3.

To the Board of Trustees
Mott Community College

Internal Control Over Compliance

The management of Mott Community College is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Mott Community College's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 College's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal controls. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2009-1, 2009-2, and 2009-3 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be a material weakness.

Mott Community College's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Mott Community College's responses and, accordingly, we express no opinion on them.

To the Board of Trustees
Mott Community College

This report is intended solely for the information and use of the board of trustees, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plant & Moran, PLLC

November 9, 2009

Mott Community College

Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Award Amount	Federal Expenditures
Student Financial Aid Cluster:			
U.S. Department of Education -			
Direct Federal Programs:			
Supplemental Educational Opportunity Grant	84.007	\$ 702,532	\$ 363,334
Pell Grant	84.063	16,086,969	16,086,969
Federal Family Educational Loan Program	84.032	N/A	17,344,565
Federal Work Study	84.033	255,249	255,249
Academic Competitiveness Grant	84.375	34,850	34,850
Total Student Financial Aid Cluster		17,079,600	34,084,967
TRIO Cluster - U.S. Department of Education -			
Direct Federal Programs:			
Student Support Services 07-08	84.042	354,015	33,002
Student Support Services 08-09	84.042	373,520	373,520
Upward Bound - Beecher/Westwood Heights 07-08	84.047	250,800	77,787
Upward Bound - Beecher/Westwood Heights 08-09	84.047	250,000	207,164
Upward Bound 08-09	84.047	349,849	330,834
Upward Bound Flint 09-10	84.047	349,849	33,816
Total TRIO Cluster		1,928,033	1,056,123
WIA Cluster - U.S. Department of Labor -			
Passed through Career Alliance:			
Adult - Genesee 08-09	17.258	700,653	700,653
Adult - Shiawassee 08-09	17.258	110,000	77,838
Youth 08-09	17.259	245,000	211,668
Dislocated - Genesee 08-09	17.260	924,311	924,311
Dislocated - Shiawassee 08-09	17.260	180,000	125,765
Incumbent Worker 08-09	17.260	70,000	65,714
Career Advancement Acct	17.260	303,023	300,632
National Emergency Grants	17.260	416,645	416,645
ARRA Adult	17.258	161,384	7,857
ARRA Dislocated	17.260	334,496	7,159
ARRA MEC Adult	17.258	80,000	60,151
ARRA MEC Dislocated	17.260	100,000	15,355
ARRA MEC Youth	17.259	100,000	7,221
ARRA Summer Youth	17.259	528,750	119,579
Total passed through Career Alliance		4,254,262	3,040,548
Passed through State of Michigan - Innovation in Training Delivery	17.260	40,975	32,524
Total WIA Cluster		4,295,237	3,073,072

See Notes to Schedule of Expenditures of
Federal Awards.

Mott Community College

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Award Amount	Federal Expenditures
Employment Services Cluster - U.S. Department of Labor - Passed through Career Alliance - Employment Services	17.207	\$ 244,903	\$ 244,903
Highway Planning & Construction Cluster - U.S. Department of Transportation - Passed through Career Alliance - Road Construction Apprenticeship Readiness	20.205	272,727	166,983
Supplemental Nutrition Assistance Program Cluster - U.S. Department of Agriculture - Passed through Career Alliance	10.561	209,798	118,367
Highway Safety Cluster - U.S. Department of Transportation - Passed through State of Michigan - Incentive Program to Increase Motorcyclist Safety	20.609	6,271	6,271
Research & Development Cluster:			
National Science Foundation - Direct Federal Programs - Passed through Purdue University - National Science Foundation	47.076	154,994	11,950
U.S. Department of Defense - Passed through the United States Army Medical Research Acquisition Activity - IOFIS	12.420	<u>1,682,000</u>	<u>847,414</u>
Total Research & Development Cluster		1,836,994	859,364
U.S. Department of Education:			
Direct Federal Programs - Technical Preparation:			
Demonstration	84.353	\$ 851,758	\$ 107,246
Center for Advanced Manufacturing	84.116	<u>406,767</u>	<u>48,590</u>
Total Technical Preparation		1,258,525	155,836
Passed through Michigan Department of Education - Perkins Vocational Education Act:			
Regional Allocation 07-08	84.048	905,495	15,625
Regional Allocation 08-09	84.048	887,088	887,088
Fast Track 08-09	84.048	6,829	6,777
Local Leadership	84.048	<u>18,400</u>	<u>18,023</u>
Total Vocational Education Act		1,817,812	927,513
Passed through Genesee Intermediate School District: Technical Preparation Education 08-09	84.243	<u>60,270</u>	<u>60,270</u>
Total U.S. Department of Education		3,136,607	1,143,619

See Notes to Schedule of Expenditures of
Federal Awards.

Mott Community College

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Award Amount	Federal Expenditures
U.S. Department of Labor:			
Passed through Career Alliance - Trade Adjustment Assistance	17.245	\$ 453,767	\$ 453,767
Passed through Michigan State University:			
Workforce Innovations in Regional Economic Development (WIRED)	17.261	126,747	13,490
Workforce Innovations in Regional Economic Development (WIRED)	17.261	<u>1,240,168</u>	<u>273,493</u>
Total WIRED		1,366,915	286,983
Passed through St Clair County Community College - Community Based Job Training	17.269	29,918	29,918
Passed through Washtenaw Community College - Community Based Job Training	17.269	<u>120,000</u>	<u>63,266</u>
Total U.S. Department of Labor		1,970,600	833,934
U.S. Department of Health and Human Services:			
Passed through Career Alliance:			
WIA Incentives Program - TANF Shiawassee	93.558	110,000	41,916
Jet Plus - Temporary Assistance for Needy Families	93.558	<u>3,379,199</u>	<u>599,046</u>
Total Passed through Career Alliance		3,489,199	640,962
U.S. Department of Justice - Direct Federal Program - COPS - Secure our Schools	16.710	84,032	10,067
U.S. Department of Housing and Urban Development - Direct Federal Programs:			
Workforce Development Institute for Simulation Technology	14.246	268,245	91,841
Passed through the City of Flint - Community Development Block Grant	14.218	<u>45,000</u>	<u>27,647</u>
Total U.S. Department of Housing and Urban Development		313,245	119,488
U.S. Department of Agriculture - Direct Federal Programs - Cooperative Forestry Assistance	10.664	2,200	2,200

See Notes to Schedule of Expenditures of
Federal Awards.

Mott Community College

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Award Amount	Federal Expenditures
U.S. Department of Defense - Passed through United States Army			
TACOM:			
TACOM, IAMMS	12.431	\$ 1,968,000	\$ 15,533
TACOM, RPDDP	12.431	<u>2,050,000</u>	<u>513,476</u>
Total TACOM		4,018,000	529,009
Passed through Academy of Applied Science - Research and Engineering:			
Apprenticeship 06-07	12.431	5,200	253
Apprenticeship 07-08	12.431	<u>5,200</u>	<u>3,116</u>
Total Passed through Academy of Applied Science - Research		<u>10,400</u>	<u>3,369</u>
Total U.S. Department of Defense		<u>4,028,400</u>	<u>532,378</u>
Total federal awards		<u>\$ 38,897,846</u>	<u>\$ 42,892,698</u>

Mott Community College

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Mott Community College and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 - Grant Section Auditor's Report

Management has utilized Form R-7120 in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Note 3 - Reconciliation of Basic Financial Statements Federal Revenue to Schedule of Expenditures of Federal Awards

Federal expenditures per the schedule of expenditures of federal awards	\$ 42,892,698
Less Federal Family Educational Loan Program	17,344,565
Plus miscellaneous receipts	<u>167,434</u>
Federal grant revenue per the basic financial statements	<u>\$ 25,715,567</u>

Mott Community College

Schedule of Findings and Questioned Costs Year Ended June 30, 2009

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major program(s):

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major program(s):

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.032, 84.033, 84.063, 84.375	Student Financial Aid Cluster
17.258, 17.259, 17.260	WIA Cluster
12.420	IOFIS

Dollar threshold used to distinguish between type A and type B programs: \$771,467

Auditee qualified as low-risk auditee? Yes No

Mott Community College

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

Reference Number	Findings
2009-1	<p>Program Name - Student Financial Aid Cluster - 84.032 and 84.063</p> <p>Pass-through Entity - N/A</p> <p>Finding Type - Noncompliance condition and significant deficiency</p> <p>Criteria - The College has 45 days from the date the College determines the student's withdrawal date to calculate a return to Title IV refund. Withdrawal dates are defined as the time when the student officially withdraws or expresses notification to withdraw or, if the student does not officially withdraw, the date that the College determines the student is no longer in attendance (34 CFR Section 668.73(b)).</p> <p>Condition - Of the 27 students selected for return to Title IV testing, the College did not return the funds of two students within 45 days of becoming aware that the student had withdrawn from classes.</p> <p>Questioned Costs - None</p> <p>Context - Certain refunds of Title IV funds were not submitted to the federal government within 45 days of withdrawal.</p> <p>Cause and Effect - There was a deficiency in the process, which was determined to be personnel related, to ensure compliance with the 45-day return of funds rule. In the current year, this allowed two files to be missed even though the return of funds calculations were completed timely.</p> <p>Recommendation - The College should have a system in place to ensure that return of Title IV refunds are made within the federal requirement of 45 days from the date the student withdraws from classes.</p>

Mott Community College

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009

Section III - Federal Program Audit Findings (Continued)

Reference Number	Findings
2009-1 (Continued)	<p>Views of Responsible Officials and Planned Corrective Actions - The College acknowledges not meeting the 45-day return of funds deadline for the two files identified in the sample. In reviewing the underlying cause(s), it was determined to be personnel and not process related. The College has addressed this issue and made the necessary personnel changes, as well as additional documentation and review. As an enhancement of the review process, additional checks and balances are being put in place to ensure that return of Title IV funds are made within the federal requirement of 45 days from the date that the student withdraws from classes.</p>
2009-2	<p>Program Name - Student Financial Aid Cluster - 84.007, 84.032, 84.033, 84.063, and 84.375</p> <p>Pass-through Entity - N/A</p> <p>Finding Type - Noncompliance condition and significant deficiency</p> <p>Criteria - The Department of Education selects certain applicants for verification. The verification process includes confirming information submitted during the application process that affects the calculation of expected family contributions (EFC). The College is then required to verify information on the financial aid application. If any discrepancies are identified, the application and Institutional Student Information Record (ISIR) must be changed to reflect the correct information (34 CFR sections 668.51 through 668.61).</p> <p>Condition - Of the 27 students selected for verification testing, there were two students whose verification was properly performed, however the correct information was not updated on the ISIR in the College's Datatel system. In both instances, the error did not affect the sampled students' EFC, and accordingly did not result in an over- or under-award.</p> <p>Questioned Costs - None</p> <p>Context - Certain students' information was not updated as a result of verification procedures performed. The verified information was included in the students' files, however, was not updated in Datatel.</p>

Mott Community College

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2009-2 (Continued)	<p>Cause and Effect - The College manually verifies information included on the students' ISIR and then updates any changes manually in the system. The identified students' information was manually updated on the hard copy of the ISIR but not updated in the system.</p> <p>Recommendation - The College should have a system in place to ensure that verified information is updated in the Datatel system, regardless if EFC amounts are affected or not.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The College believes that the verifications were properly performed, but acknowledges that certain student information was not updated in Datatel as part of the verification process. The College also maintains that these updates would not have changed the Estimated Family Contribution (EFC). The College's internal process regarding verifications has gone through a number of changes over the last fiscal year, and a series of checks and balances are being implemented to ensure quality and thorough verification of files.</p>
2009-3	<p>Program Name - Student Financial Aid Cluster - 84.032</p> <p>Pass-through Entity - N/A</p> <p>Finding Type - Noncompliance condition and significant deficiency</p> <p>Criteria - The College must notify a student of the amount of loan funds that the student or his or her parent can expect to receive, which funds are from subsidized loans and which are from unsubsidized loans, and how and when those funds will be disbursed. This notification should occur no earlier than 30 days before and no later than 30 days after crediting student's account if using an affirmative confirmation process. Institutions not using an affirmative confirmation process must notify the student no earlier than 30 days before, and no later than 7 days after, and must give the students 30 days to cancel all or part of the loan (34 CFR Section 68.165).</p>

Mott Community College

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2009-3 (Continued)	<p>Condition - Of the 19 students selected for testing, there were four instances in which the College notified the students of their loans earlier than 30 days prior to crediting the students account.</p> <p>Questioned Costs - None</p> <p>Context - The College sends out the notice of the loan to students when the loan is certified.</p> <p>Cause and Effect - Although students receive notification when their loan is certified, there was not a process to ensure that the notification occurred within 30 days of the disbursement, and students were sometimes given an early notification.</p> <p>Recommendation - The College should have a system in place to ensure that notification of loans is sent out no sooner than 30 days prior to crediting the student's accounts. This can be accomplished by sending an initial informal letter notifying the student that loans have been awarded, and subsequently sending a compliance letter within 30 days of posting the funds to the student's account meeting the criteria defined by 34 CFR Section 68.165.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The College concurs that there have been early notifications. The current notifications will remain in effect, with the process being revised to include a notification that meets all federal criteria outlined in 34 CFR Section 68.165.</p>

Mott Community College

Summary Schedule of Prior Audit Findings Year Ended June 30, 2009

Reference Number	Findings
2008-1	<p>Program Name - Student Financial Aid Cluster - 84.032 and 84.063</p> <p>Pass-through Entity - N/A</p> <p>Finding Type - Noncompliance condition</p> <p>Criteria Federal guidelines require that the College post student loan funds to the student's account within three days of the initial receipt of funds by the College (34 CFR Section 668.4(b)).</p> <p>Condition - Of a sample of 27 students, two of the students' loans were not posted to their account within three days. For both students, the College received the funds on September 28, 2007 but did not post the funds to the students' accounts until October 4, 2007 (four business days).</p> <p>Status - The finding in the prior year was a result of an isolated error in the College's processing of loan disbursements. The College currently has a successful system in place to ensure that loan funds are disbursed according to federal requirements.</p>
2008-2	<p>Program Name - Student Financial Aid Cluster - 84.032 and 84.063</p> <p>Pass-through Entity - N/A</p> <p>Finding Type - Noncompliance condition</p> <p>Criteria - The College has 45 days from the date the College determines the student's withdrawal date to calculate a return to Title IV refund. Withdrawal dates are defined as the time when the student officially withdraws or expresses notification to withdraw or, if the student does not officially withdraw, the date that the College determines the student is no longer in attendance (34 CFR Section 668.73(b)).</p> <p>Condition - Of the 27 students selected for return to Title IV testing, the College did not return the funds of six students within 45 days of becoming aware that the student had withdrawn from classes.</p> <p>Status - The issue continues to be reported as a finding for the year-ended June 30, 2009 (2009-1).</p>