

BRISTOL COMMUNITY COLLEGE
(An Agency of the Commonwealth of Massachusetts)

**INDEPENDENT AUDITORS' REPORTS AS
REQUIRED BY THE UNIFORM GUIDANCE AND
GOVERNMENT AUDITING STANDARDS AND
RELATED INFORMATION**

JUNE 30, 2020

BRISTOL COMMUNITY COLLEGE
(An Agency of the Commonwealth of Massachusetts)

**Independent Auditors' Reports as Required by the Uniform Guidance and
Government Auditing Standards and Related Information**

June 30, 2020

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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

To the Board of Trustees of
Bristol Community College
Fall River, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Bristol Community College's (an agency of the Commonwealth of Massachusetts) (the "College") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2020. The College'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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the College'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 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 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* (the "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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.

Opinion on Each Major Federal Program

In our opinion, the College 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, 2020.

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 are described in the accompanying schedule of findings and questioned costs as Finding 2020-001 and 2020-002. Our opinion on each major federal program is not modified with respect to these matters.

The College's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The College's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of Bristol Community College 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 College'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 College'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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

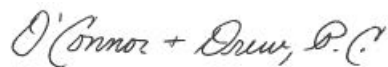
We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Finding 2020-001 and 2020-002 that we consider to be a significant deficiency.

The College's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the 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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of Bristol Community College as of and for the year ended June 30, 2020. We issued our report thereon of December 7, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the Uniform Guidance. 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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.



**Certified Public Accountants
Braintree, Massachusetts**

June 1, 2021

(except for the Schedule of Expenditures of Federal Awards, for which the date is December 7, 2020)



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*

To the Board of Trustees of
Bristol Community College
Fall River, Massachusetts

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 Bristol Community College (an Agency of the Commonwealth of Massachusetts) (the "College") which comprise the statements of net position as of June 30, 2020, and the related statements of revenues and expenses, changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated December 7, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting ("internal control") as a basis for designing the 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 the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College'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

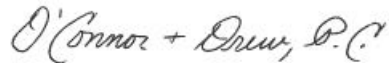
material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College'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 College'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.



**Certified Public Accountants
Braintree, Massachusetts**

December 7, 2020

**SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

BRISTOL COMMUNITY COLLEGE
(An Agency of the Commonwealth of Massachusetts)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

	CFDA Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
STUDENT FINANCIAL ASSISTANCE CLUSTER					
U.S. Department of Education:					
Direct Awards:					
Federal Supplemental Educational Opportunity Grant	84.007	N/A	N/A	\$ 185,397	\$ -
Federal Work-Study Program	84.033	N/A	N/A	289,051	-
Federal Pell Grant Program	84.063	N/A	N/A	12,871,788	-
Federal Direct Student Loans	84.268	N/A	N/A	<u>6,867,846</u>	<u>-</u>
Total Student Financial Assistance Cluster				<u>20,214,082</u>	<u>-</u>
TRIO CLUSTER					
U.S. Department of Education:					
Direct Awards:					
TRIO - Student Support Services	84.042	N/A	N/A	336,404	-
TRIO - Talent Search	84.044	N/A	N/A	208,232	-
TRIO - Upward Bound	84.047	N/A	N/A	<u>336,452</u>	<u>-</u>
Total TRIO Cluster				<u>881,088</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER					
National Science Foundation:					
Direct Awards:					
NEWTT	47.076	N/A	N/A	115,128	-
Pass-through Awards:					
Innovative Technology Experiences for Students and Teachers	47.076	Monterey Peninsula College	N/A	515	-
Education and Human Resources	47.076	University of Massachusetts - Boston	B000622456	<u>82,078</u>	<u>-</u>
Subtotal - Pass-through Awards				82,593	-
Total Research and Development Cluster				<u>197,721</u>	<u>-</u>
WIA/WIOA CLUSTER					
U.S. Department of Labor:					
Pass-through Awards:					
WIA Youth Activities	17.259	Bristol County Training Consortium	101-209-80-XXX-153-000	<u>83,375</u>	<u>-</u>
NON-CLUSTER					
U.S. Department of Labor:					
Direct Awards:					
Title III - Pathways to the Future	84.031	N/A	N/A	422,046	-
CARES ACT Higher Education Emergency Relief Fund - Students	84.425E	N/A	N/A	<u>1,024,590</u>	<u>-</u>
Subtotal - Direct Awards				1,446,636	-

BRISTOL COMMUNITY COLLEGE
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Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2020

	CFDA Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
NON-CLUSTER - CONTINUED					
U.S. Department of Education:					
Pass-through Awards:					
Adult Education - Basic Grants to States	84.002	Massachusetts Department of Education	494-207699-2019-1205	\$ 7,157	\$ -
Adult Education - Basic Grants to States	84.002	Massachusetts Department of Education	494-324702-2020-1205	4,866	-
Adult Education - Basic Grants to States	84.002	Massachusetts Department of Education	340-208752-2019-1205	<u>16,621</u>	<u>-</u>
Subtotal - Adult Education - Basic Grants to States				28,644	-
Career and Technical Education - Basic Grants to States	84.048	Massachusetts Department of Education	401-295-297-2020-1205	196,758	-
Career and Technical Education - Basic Grants to States	84.048	Massachusetts Department of Education	401-217681-2019-1205	<u>239,778</u>	<u>-</u>
Subtotal - Career and Technical Education - Basic Grants to States				436,536	-
Vocational Rehabilitation - Grants to States	84.126	Massachusetts Rehabilitation Commission	N/A	<u>25,000</u>	<u>-</u>
Subtotal - Pass-through Awards				<u>490,180</u>	<u>-</u>
U.S. Department of Health and Human Services:					
Pass-through Awards:					
Substance Abuse and Mental Health Services					
Nursing Workforce Diversity	93.178	UMass - Dartmouth	D19HP30860	63,456	-
(SAMHSA) - Garrett Lee Smith Suicide Prevention	93.243	Boston University	N/A	<u>1,980</u>	<u>-</u>
Subtotal - Pass-through Awards				65,436	-
Total Non-Cluster				<u>2,002,252</u>	<u>-</u>
Total Federal Funds				<u>\$ 23,378,518</u>	<u>\$ -</u>

See notes to the schedule of expenditures of federal awards.

BRISTOL COMMUNITY COLLEGE
(An Agency of the Commonwealth of Massachusetts)

Notes to the Schedule of Expenditures of Federal Awards

June 30, 2020

Note 1 - **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Bristol Community College (an agency of the Commonwealth of Massachusetts) (the "College") under programs of the Federal Government for the year ended June 30, 2020. The information on this Schedule is prepared 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 the College, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the College.

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.

Note 3 - **Indirect Cost Rate**

The College has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - **Federal Direct Student Loans Program**

The College disbursed \$6,867,846 of loans under the Federal Direct Student Loans program, which includes Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. It is not practical to determine the balances of loans outstanding to students of the College under this program as of June 30, 2020. The College is only responsible for the performance of certain administrative duties and, accordingly, these loans are not included in the College's financial statements.

BRISTOL COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I – Summary of Auditors’ Results:

Financial Statements

Type of auditors’ report issued:	Unmodified	
Internal control over financial reporting:		
• Material weaknesses identified?	_____ yes	___x___ no
• Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	___x___ no
Noncompliance material to the financial statements noted?	_____ yes	___x___ no

Federal Awards

Type of auditors’ report issued on compliance for major programs:	Unmodified	
Internal control over major programs:		
• Material weaknesses identified?	_____ yes	___x___ no
• Significant deficiencies identified that are not considered to be material weaknesses?	___x___ yes	_____ no
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	___x___ yes	_____ no

BRISTOL COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2020

Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number
Student Financial Assistance Cluster:	
Federal Supplemental Educational Opportunity Grant Program	84.007
Federal Work-Study Program	84.033
Federal Pell Grant Program	84.063
Federal Direct Student Loans (Note 4)	84.268
TRIO Cluster:	
Student Support Services	84.042
Talent Search	84.044
Upward Bound	84.047
NON-Cluster:	
CARES Act Higher Education Emergency Relief Fund - Students	84.425E
Title III - Pathways to the Future	84.031

Dollar threshold used to distinguish between
type A and type B programs:

\$750,000

Auditee qualified as a low-risk auditee?

 x yes no

BRISTOL COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2020

Section II – Financial Statement Findings:

None

BRISTOL COMMUNITY COLLEGE
(An Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2020

Section III – Federal Award Findings and Questioned Costs:

Finding number: 2020-001
Federal agency: U.S. Department of Education (“ED”)
Programs: Student Financial Assistance Cluster
CFDA #'s: 84.064, 84.268
Award year: 2020

Criteria

According to 34 CFR 668.22(j)(1):

Timeframe for the return of Title IV funds. An institution must return the amount of Title IV funds for which it is responsible under paragraph (g) of this section as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew as defined in paragraph (l)(3) of this section.

According to 34 CFR 668.173(b):

Timely return of Title IV, HEA program funds. In accordance with procedures established by the Secretary or Federal Family Education Loan (“FFEL”) program lender, an institution returns unearned Title IV, HEA program funds timely if –

- (1) The institution deposits or transfers the funds into the bank account it maintains under 34 CFR Sections 668.163 no later than 45 days after the date it determines the student withdrew;
- (2) The institution initiates an electronic funds transfer no later than 45 days after the date it determines that the student withdrew;
- (3) The institution initiates an electronic transaction no later than 45 days after the date it determines that the student withdrew, then informs a FFEL lender to adjust the borrower’s loan account for the amount returned; or
- (4) The institution issues a check no later than 45 days after the date it determines that the student withdrew. An institution does not satisfy this requirement if –
 - (i) The institution’s records show that the check was issued more than 45 days after the date the institution determined the student withdrew; or

BRISTOL COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2020

- (ii) The date on the cancelled check shows that the bank used by the Secretary or FFEL Program lender endorsed that check more than 60 days after the date the institution determined that the student withdrew.

Condition

Federal regulations state that any unearned Title IV grant or loan assistance received by a student must be refunded to the Title IV programs upon a student's withdrawal from the institution. The College has 45 days from the date they determined the student withdrew to return any unearned portions of Title IV funds. During our testing, we noted 2 students, out of a sample of 25, had unearned Title IV aid that was not returned to the Federal Government, within 45 days of the determined withdrawal date, by 286-291 days.

Cause

The College did not consistently follow the procedures in place to monitor student withdrawals related to Title IV funds that must be returned to the Department of Education within 45 days.

Effect

The College did not return two students' unearned Title IV funds within the required 45-day timeframe.

Questioned Costs

Not applicable

Perspective

Our sample was not, and was not intended to be, statistically valid. Of the 25 students selected for testing, 2 students, or 8% of our sample, had unearned Title IV funds that were not returned to the Department of Education within the 45-day required timeframe.

Identification as a Repeat Finding, if applicable

Not applicable

Recommendation

The College should strengthen their controls surrounding the review Return of Title IV calculations in a timely manner to ensure that all funds are returned to the Department of Education within the required timeframe.

View of Responsible Officials

The College agrees with the finding.

BRISTOL COMMUNITY COLLEGE
(An Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2020

Finding number: 2020-002
Federal agency: U.S. Department of Education (“ED”)
Programs: Student Financial Assistance Cluster
CFDA #'s: 84.064, 84.268
Award year: 2020

Criteria

According to 34 CFR Section 685.309(b)(2):

A school shall, unless it expects to submit its next student status confirmation report to the Secretary within the next sixty days, notify the Secretary within thirty days if it discovers that a Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who:

- i. Enrolled at that school but has ceased to be enrolled on at least a half-time basis;
- ii. Has been accepted for enrollment at that school but failed to enroll on at least a half-time basis for the period for which the loan was intended; or
- iii. Has changed his or her permanent address.

The Dear Colleague Letter GEN-12-6 (the “Letter”) issued by the U.S. Department of Education (“ED”) on March 30, 2012 states that in addition to student loan borrowers, Enrollment Reporting files will include two additional groups of students: Pell Grant and Perkins Loan recipients.

According to 2 CFR Part 200, Appendix XI Compliance Supplement updated April 2018:

Under the Pell Grant and loan programs, institutions must complete and return within 15 days the Enrollment Reporting roster file placed in their Student Aid Internet Gateway mailboxes sent by ED via the National Student Loan Data System (“NSLDS”). The institution determines how often it receives the Enrollment Reporting roster file with the default set at a minimum of every 60 days. Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS website. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

BRISTOL COMMUNITY COLLEGE
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2020

Condition

The Federal Government requires the College to report student enrollment changes to the National Student Loan Data System (“NSLDS”) within sixty days with an accurate effective date. During our testing of forty students with enrollment status changes, we noted the following:

- Twelve students’ effective dates were reported incorrectly to NSLDS.

Cause

The College reports student enrollment status changes to the NSLDS through the National Student Clearinghouse (“NSC”), a third-party contractor, and is responsible for ensuring that student enrollment status changes are reported to the NSLDS in a timely and accurate manner. It is the responsibility of the Registrar to submit the enrollment status changes to NSC and to ensure that controls are in place to timely submit updates once the Registrar's office receives a student withdrawal form. Although the College has policies and procedures for transmitting information to the NSC on a bimonthly basis to ensure reporting of all students is done in a timely manner, the Registrar's office did not accurately and timely report the student enrollment status changes.

Effect

Student enrollment status changes were not accurately reported within the required timeframe, which may result in the students entering repayment status later than the required timeframe.

Questioned Costs

Not applicable

Perspective

Our sample was not, and was not intended to be, statistically valid. Of forty students selected for testing, we noted the following three instances of noncompliance:

	Number of Instances	Percentage of Sample
Incorrect effective date reported	12	30%

Identification as a Repeat Finding, if applicable

See finding 2019-001 included in the summary schedule of prior year finding.

BRISTOL COMMUNITY COLLEGE
(An Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2020

Recommendation

Management should continue to strengthen their oversight of the NSLDS reporting to ensure that timely and accurate reporting of enrollment information is made to the NSLDS in order for the College to be in compliance with the requirements. Additionally, the College should implement reconciliation procedures between enrollment records and NSLDS to ensure that information is properly maintained.

Views of Responsible Officials

The College agrees with the finding.

Management's Summary Schedule of Prior Audit Finding

Finding number: 2019-001
Federal agency: U.S. Department of Education ("ED")
Programs: Federal Pell Program and Federal Direct Student Loans
CFDA #'s: 84.063, 84.268, 84.379
Award year: 2019

Condition

The Federal Government requires the College to report student enrollment changes to the National Student Loan Data System ("NSLDS") within sixty days.

Award Year 2019:

Out of a sample of 40 students with enrollment status changes, 3 students effective dates were reported incorrectly to NSLDS.

Award Year 2018:

Out of a sample of 40 students with enrollment status changes, 9 students were not reported within the 60-day required timeframe. Additionally, 7 students' effective dates were reported incorrectly to NSLDS.

Award Year 2017:

Out of a sample of 40 students with enrollment status changes, 1 student was never reported to the NSLDS. Additionally, out of a sample of 40 students with enrollment status changes, 2 of the students' status changes were reported inaccurately.

Award Year 2016:

Out of a sample of 40 students with enrollment status changes, 17 students were not reported in a timely manner to the NSLDS. The timeframe taken to report the status changes ranged from 61 to 126 days. Additionally, out of a sample of 40 students with enrollment status changes, 11 of the students' status changes were reported inaccurately and 2 students' status changes were not reported at all.

Award Year 2015:

Out of a sample of 40 students with enrollment status changes, 9 students were not reported in a timely manner to the NSLDS. The timeframe taken to report the status changes ranged from 61 to 208 days. Additionally, out of a sample of 40 students with enrollment status changes, 7 of the students' status changes were reported inaccurately and 9 students' status changes were not reported at all.

Management's Summary Schedule of Prior Audit Finding - Continued

Award Year 2014:

Out of a sample of 40 students with enrollment status changes, 12 students were not reported in a timely manner to the NSLDS. The timeframe taken to report the status changes ranged from 61 to 265 days.

Award Year 2013:

Out of a sample of 20 students with enrollment status changes, 6 students were not reported in a timely manner to the NSLDS. The range of delayed reporting for the students who were reported beyond the 60-day required timeframe was between 3 to 167 days.

Award Year 2012:

Out of a sample of 21 students with enrollment status changes, 8 students were not reported in a timely manner to the NSLDS. The range of delayed reporting for the students who were reported beyond the 60-day required timeframe was between 116 to 200 days. The Federal Government requires the College to report student enrollment changes to the NSLDS.

Current Year Status

Out of a sample of 40 students with enrollment status changes, 12 students' effective dates were reported incorrectly to NSLDS.

Management's Corrective Action Plan

Finding number: 2020-001
Federal agency: U.S. Department of Education ("ED")
Programs: Federal Pell Program and Federal Direct Student Loans
CFDA #'s: 84.063, 84.268, 84.379
Award year: 2020

Corrective Action Plan

Bristol has evaluated its withdrawal policies and procedures as well as its R2T4 procedures and has developed a new report to strengthen its internal controls for monitoring student withdrawals and making determinations timely. The staff involved in the student withdrawal process is undergoing training on the new procedures and using the new report. The staff involved in the R2T4 process is also undergoing training on the procedures and using the new reports.

Timeline for Implementation of Corrective Action Plan

Fall, 2020

Contact Person

Peter Terebesi, Acting Financial Aid Director, Bristol Community College

Management's Corrective Action Plan - Continued

Finding number: 2020-002
Federal agency: U.S. Department of Education ("ED")
Programs: Federal Pell Program and Federal Direct Student Loans
CFDA #'s: 84.063, 84.268, 84.379
Award year: 2020

Previous Findings

During the June 30, 2019 audit, there were 3 students reported inaccurately under one finding. The College has corrected these specific findings. In the June 30, 2020 audit, there are 12 students reported inaccurately under one finding which can be easily rectified per the corrective action plan below.

Corrective Action Plan

The College agrees with the finding. The reason for the finding was based on the date we were using to report on effective graduation status dates. In the Academic Year 2019/2020 the college was reporting student effective graduation date based on the last day of a specific part of term instead of the last date of finals. Per Bristol's Enrollment Reporting policy, students' effective date of graduation should be the last day of final exams.

The Registrar has met with the internal ITS team who runs the National Student Clearinghouse reporting scripts to review the process for reporting grads to the Clearinghouse. As of December 2020, the script for how graduation dates are processed and reported to the National Student Clearinghouse has been revised to use the last day of the term which is the last day of finals week.

Timeline for Implementation of Corrective Action Plan

Implemented Fall, 2020

Contact Person

Jennifer Vincent, Registrar, Bristol Community College