

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FEDERAL SINGLE AUDIT REPORT

VINCENNES UNIVERSITY

VINCENNES, INDIANA

July 1, 2017 to June 30, 2018



FILED
03/18/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President	Dr. Charles Johnson	07-01-17 to 06-30-19
Vice President of Financial Services and Governmental Relations	Phillip S. Rath	07-01-17 to 06-30-19
President of the Board of Trustees	John Stachura	07-01-17 to 06-30-19



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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF VINCENNES UNIVERSITY, VINCENNES, INDIANA

We have audited the financial statements of the business-type activities and the discretely presented component unit of Vincennes University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively compromise the University's basic financial statements. We issued our report thereon dated October 19, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively compromise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 19, 2018. Our report includes a reference to other auditors who audited the financial statements of the Vincennes University Foundation, Inc. (Foundation), as described in our report on the University's financial statements.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements, as a whole.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 19, 2018



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**INDEPENDENT AUDITOR'S 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 OFFICIALS OF VINCENNES UNIVERSITY, VINCENNES, INDIANA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of Vincennes University (University), a component unit of the State of Indiana, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated October 19, 2018. Our report includes references to other auditors who audited the financial statements of the Vincennes University Foundation, Inc. (Foundation), as described in our report on the University's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the University'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.


INDEPENDENT AUDITOR'S 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*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

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


Paul D. Joyce, CPA
State Examiner

October 19, 2018



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF VINCENNES UNIVERSITY, VINCENNES, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Vincennes University's (University), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018. The University's major federal programs are identified in the Summary of Auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the University'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* (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 University'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 University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University 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, 2018.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001. Our opinion on each major federal program is not modified with respect to these matters.

The University's response to the noncompliance finding identified in our audit is described in the accompanying Corrective Action Plan. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the University 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 University'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 our 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 University's internal control over compliance.

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 were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.


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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be significant deficiencies.

The University's response to the internal control over compliance finding identified in our audit is described in the accompanying Corrective Action Plan. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

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.


Paul D. Joyce, CPA
State Examiner

March 11, 2019

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the University. The schedule and notes are presented as intended by the University.

VINCENNES UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2018

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed through to Subrecipients	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Direct Grant				
Student Financial Assistance Cluster				
Federal Supplemental Educational Opportunity Grants	84.007		\$ -	\$ 222,189
Federal Work-Study Program	84.033		-	197,641
Federal Perkins Loan Program_Federal Capital Contributions	84.038		-	1,046,912
Federal Pell Grant Program	84.063		-	12,617,921
Federal Direct Student Loans - Plus	84.268		-	4,500,950
Federal Direct Student Loans - Stafford	84.268		-	19,234,243
			-	37,819,856
Total for federal grantor agency				
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Direct Grant				
Student Financial Assistance Cluster				
Nursing Student Loans	93.364		-	111,214
			-	111,214
Total for federal grantor agency				
Total for cluster				
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Pass-Through Indiana Department of Education				
Child Nutrition Cluster				
National School Lunch Program	10.555	74201	-	7,591
			-	7,591
Total for federal grantor agency				
<u>U.S. DEPARTMENT OF LABOR</u>				
Direct Grants				
Mine Health and Safety Grants	17.600		-	514,184
Pass-Through Indiana Department of Workforce Development				
Apprenticeship USA Grants	17.285	AppExp 768/19418	-	24,109
			-	538,293
Total for federal grantor agency				
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Pass-Through Indiana Criminal Justice Institute				
Highway Safety Cluster				
State and Community Highway Safety	20.600	D3-17-11207/D3-18-12089	-	92,840
			-	92,840
Total for cluster				
Pass-Through Indiana Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	A249-16-OT1606s101	-	129,755
			-	129,755
Total for cluster				
Total for federal grantor agency				
<u>U.S. DEPARTMENT OF TREASURY</u>				
Pass-Through Indiana Department of Family and Social Services Administration				
Tax Counseling for the Elderly	21.006	18TCEP0029	-	18,000
			-	18,000
Total for federal grantor agency				

VINCENNES UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2018

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed through to Subrecipients	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Direct Grant				
TRIO Cluster				
Trio Student Support Services	84.042		-	382,952
Trio Student Support Disability	84.042A		-	234,442
Trio Talent Search	84.044		-	391,919
Trio Project Aspiree	84.044A		-	279,758
Trio Upward Bound	84.047A		-	423,882
Trio Veteran's Upward Bound	84.047V		-	280,351
			-	2,993,304
Total for cluster				
Pass-Through Indiana Department of Education				
Twenty-First Century Community Learning Centers	84.287	Contract #26617	-	628
Pass-Through Indiana Department of Workforce Development				
Adult Education - Basic Grants to States	84.002A	AE768 Contract 21338	-	395,208
Career and Technical Education - Basic Grants to States (Perkins IV)	84.048	#17728 PPS668/#22884 PPS768	-	549,180
			-	2,938,320
Total for federal grantor agency				
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Pass-Through Indiana Department of Family and Social Services Administration				
Aging Cluster				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	21697	-	264,775
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	21697	-	402,346
Nutrition Services Incentive Program	93.053	21697	-	92,020
			-	759,141
Total for cluster				
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	21697	-	9,546
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	21697	-	13,834
National Family Caregiver Support, Title III, Part E	93.052	21697	-	71,967
Social Services Block Grant	93.667	21697	-	228,479
Pass-Through Indiana Department of Insurance				
Medicare Enrollment Assistance Program	93.071	17984	-	6,980
			-	1,089,947
Total for federal grantor agency				
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
Pass-Through Indiana Department of Family and Social Services Administration				
Retired and Senior Volunteer Program	94.002	VC-568	-	62,348
			-	62,348
Total for federal grantor agency				
Total federal awards expended			\$ -	\$ 42,808,164

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

VINCENNES UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Vincennes University (University) under programs of the federal government for the year ending June 30, 2018. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. For purposes of the Schedule, federal awards include all federal assistance and procurement relationships entered into directly between the University and the federal government and sub-awards from non-federal organizations made under federally sponsored agreements. The Schedule presents only a selective portion of the activities of the University; therefore, it is not intended to and does not present the financial position, change in financial position, or cash flow of the University.

Student Financial Assistance

Expenditures for non-loan assistance made to students are recognized and reported in the Schedule of Expenditures of Federal Awards.

Student loan programs are funded by the federal government under various programs; e.g., Perkins Student Loan Program and Nursing Student Loan Program. Activity related to these loan programs include federal and university capital contributions, loan repayments, interest earned on loans, cancellation of loans, and administrative and collection costs.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, whereas, certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The University did not elect to use the 10% de minimis cost rate. Vincennes University has an approved indirect cost rate of 35.20% for on-campus programs and 12.50% for off-campus programs using a modified total direct cost basis. The University's cognizant agency is Health and Human Services. The effective period for these rates is July 1, 2017 through June 30, 2021.

VINCENNES UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS
(Continued)

Note 4. Federal Direct Student Loans

The Schedule of Expenditures of Federal Awards includes gross Federal Direct Student loans which were not made by the University, but were received by its students. The University is responsible only for the performance of certain administrative duties with respect to these loans.

The number of guaranteed loans and the total amount processed for each Direct Loan Program for the year ended June 30, 2018, were as follows:

Program Title	Number of Students	Loan Amount
Direct Loan Program (Subsidized and Unsubsidized)	3,301	\$ 19,234,243
Direct PLUS Loans (Parent(PLUS) and Graduate PLUS)	575	<u>4,500,950</u>
Total		<u><u>\$ 23,735,193</u></u>

Note 5. Federal Student Loan Program

The University participates in various loan programs. The University maintains revolving loan funds for the Perkins and Nursing Student Loan Programs. The Perkins Loan and the Nursing Student Loan Programs are administered by the University. The balances and transactions related to these programs are included in the University's financial statements; therefore, the federal expenditures include the entire amount reported in the loan fund which also includes the outstanding loans to students. The following schedule represents loans outstanding as of June 30, 2018:

Program Title	Federal CDFA Number	Loans Outstanding
Federal Perkins Loan Program Federal Capital Contributions	84.038	\$ 942,174
Nursing Student Loans	93.364	40,014

VINCENNES UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency identified?	yes
Any audit finding disclosed that is required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
17.600	Student Financial Assistance Cluster Mine Health and Safety Grants	Unmodified Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-001

Subject: Student Financial Assistance Cluster - Special Tests and Provisions -
Written Arrangements with Another Institution, Consortium, or
Organization to Provide Educational Programs

Federal Agency: U.S. Department of Education

Federal Programs: Federal Pell Grant Program, Federal Direct Student Loans

CFDA Numbers: 84.063, 84.268

Compliance Requirement: Special Tests and Provisions - Written Arrangements
with Another Institution, Consortium, or Organization
to Provide Educational Programs

Audit Findings: Significant Deficiency, Other Matters

VINCENNES UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

An effective internal control system was not in place at the University to ensure compliance with the Special Tests and Provisions - Written Arrangements with Another Institution, Consortium, or Organization to Provide Educational Programs compliance requirement in that an ineligible institution provided more than 50 percent of an education program (Radiology) under a contractual agreement for which students received student financial aid.

The ineligible institution voluntarily withdrew on July 31, 2013, from participation in the Title IV, HEA programs, therefore, making the program ineligible for Student Financial Assistance. Student Financial Assistance was provided to 5 of 14 students in the program.

Context

The lack of controls and noncompliance were systemic issues throughout the audit period.

Criteria

34 CFR 668.5(c) states in part:

". . . If an eligible institution enters into a written arrangement with an institution or organization that is not an eligible institution under which the ineligible institution or organization provides part of the educational program of students enrolled in the eligible institution, the Secretary considers that educational program to be an eligible program if—

- (1) The ineligible institution or organization has not—. . .
 - (ii) Voluntarily withdrawn from participation in the title IV, HEA programs under a termination, show-cause, suspension, or similar type proceeding initiated by the institution's State licensing agency, accrediting agency, guarantor, or by the Secretary; . . .
- (2) The educational program offered by the institution that grants the degree or certificate otherwise satisfies the requirements of § 668.8; and
- (3)
 - (i) The ineligible institution or organization provides 25 percent or less of the educational program; or
 - (ii)
 - (A) The ineligible institution or organization provides more than 25 percent but less than 50 percent of the educational program; . . ."

Cause

Management had not developed a system of internal controls to ensure compliance with the compliance requirement listed above.

VINCENNES UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system enabled noncompliance with the Special Tests and Provisions - Written Arrangements with Another Institution, Consortium, or Organization to Provide Educational Programs compliance requirement. The University did not ensure that only eligible institutions provided more than 50 percent of an educational program that students were enrolled in for which they were receiving student financial aid.

Questioned Costs

Financial awards in the amount of \$50,763 were provided to students in the ineligible program.

Recommendation

We recommended that the University's management establish controls related to the Special Tests and Provisions - Written Arrangements with Another Institution, Consortium, or Organization to Provide Educational Programs compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the University. The document is presented as intended by the University.



CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Stan Werne
Contact Phone Number: (812) 888-6999

Views of Responsible Official:

Vincennes University concurs with this finding. The University understands the importance of internal controls when administering financial aid. The University has developed internal controls to ensure compliance with the Special Tests and Provisions – Written Arrangements with Another Institution, Consortium, or Organization to Provide Education Programs. The Financial Aid Coordinator will review all programs with whom the University has a written arrangement to provide part of an educational program. The Director of Financial Aid will then review that analysis before aid is disbursed. This review will be conducted annually.

The University has maintained a longstanding partnership with the institution (Hospital) providing instruction for the Radiology program. This program has been a quality program for over eighteen years. Immediately after discovering the Hospital had become an ineligible institution, the University contacted them and was told they had voluntarily withdrawn. The institution stated that the Department of Education was contacted in May 2013 regarding the administering of financial aid since Vincennes University was handling it and the DOE provided directions on how to withdraw from the program. There was no intent by the Hospital to discontinue the eligibility of the academic program by this inadvertent withdrawal from the program and no intent by the University to award aid for an ineligible program. The withdraw application clearly states that another institution disburses the aid for their program. The institution's Radiography program continues to be accredited by Joint Review Committee on Education in Radiologic Technology (JRCERT). Filing the application was a misunderstanding by the Hospital as to the requirements necessary to continue to be an eligible institution.

Description of Corrective Action Plan:

The University has implemented an internal control to ensure compliance with 34 CFR 668.5 (c). The University has returned 1819 Title IV aid disbursed to students in the Radiography program to the Department of Education. The Radiology program will be closing at the end of May 2019.

Anticipated Completion Date: 03/18/2019



(Signature)

Director of Financial Aid

(Title)

03/11/2019

(Date)

OTHER REPORTS

In addition to this report, other reports may have been issued for the University. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.