Community College District of
Monroe County, Michigan
d/b/a Monroe County Community College

Federal Awards
Supplemental Information
June 30, 2011
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Independent Auditor’s Report

To the Board of Trustees
Community College District of Monroe
  County, Michigan d/b/a Monroe County
  Community College

We have audited the basic financial statements of Community College District of Monroe County, Michigan d/b/a Monroe County Community College (the “College”) as of and for the year ended June 30, 2011 and have issued our report thereon dated November 21, 2011. Those basic financial statements are the responsibility of the management of Community College District of Monroe County, Michigan d/b/a Monroe County Community College. Our responsibility was to express an opinion on those 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 Community College District of Monroe County, Michigan d/b/a Monroe County 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.

November 21, 2011
Cooley Hehl
Wohlgamuth & Carlton
P.L.L.C.
Certified Public Accountants

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Certified Public Accountants

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

Independent Auditor’s Report

To the Board of Trustees
Community College District of Monroe
County, Michigan d/b/a Monroe County
Community College

We have audited the financial statements of Community College District of Monroe County,
Michigan d/b/a Monroe County Community College (the “College”) as of and for the year ended
June 30, 2011 and have issued our report thereon dated November 21, 2011. 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 the 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 the entity’s internal control over financial reporting. Accordingly, we do not
express an opinion on the effectiveness of the entity’s internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, 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
Community College District of Monroe
   County, Michigan d/b/a Monroe County
   Community College

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College’s financial statements are free of material misstatements, 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 management, the board of trustees, others within the entity, 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.

November 21, 2011
Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

Independent Auditor’s Report

To the Board of Trustees
Community College District of Monroe
    County, Michigan d/b/a Monroe County
    Community College

Compliance

We have audited the compliance of Community College District of Monroe County, Michigan d/b/a Monroe County Community College (the “College”) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The major federal programs of Community College District of Monroe County, Michigan d/b/a Monroe County 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 the College’s management. Our responsibility is to express an opinion on the 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 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. Our audit does not provide a legal determination on the College’s compliance with those requirements.
To the Board of Trustees  
Community College District of Monroe  
County, Michigan d/b/a Monroe County  
Community College

In our opinion, Community College District of Monroe County, Michigan d/b/a Monroe County Community College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. 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 items 2011-01 and 2011-02.

Internal Control Over Compliance

The management of Community College District of Monroe County, Michigan d/b/a Monroe County Community College is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the College's internal control over compliance with the 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 entity's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2011-01 and 2011-02. 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.

The College's responses to the finding identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the College's responses and, accordingly, we express no opinion on them.
To the Board of Trustees
Community College District of Monroe
    County, Michigan d/b/a Monroe County
    Community College

This report is intended solely for the information and use of management, the board of trustees, others within the entity, 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.

Cooley Heatl, Wolfgang & Carlton, PLLC

February 8, 2012
## Community College District of Monroe County, Michigan d/b/a Monroe County Community College

### Schedule of Expenditures of Federal Awards

**Year Ended June 30, 2011**

<table>
<thead>
<tr>
<th>Federal Agency/Pass-through Agency/Program Title</th>
<th>CFDA Number</th>
<th>Pass-through Entity Identifying Number</th>
<th>Award Amount</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. Department of Education:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Financial Aid Cluster:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pell Grant</td>
<td>84.063</td>
<td>P063P091643</td>
<td>$6,335,283</td>
<td>$6,335,283</td>
</tr>
<tr>
<td>Pell Administrative Cost Allowance</td>
<td>84.063</td>
<td>P063P091643</td>
<td>11,070</td>
<td>11,070</td>
</tr>
<tr>
<td>Federal Work Study</td>
<td>84.033</td>
<td>P033A092048</td>
<td>17,767</td>
<td>17,767</td>
</tr>
<tr>
<td>Federal Supplemental Educational Opportunity Grant</td>
<td>84.007</td>
<td>P007A092048</td>
<td>74,575</td>
<td>74,565</td>
</tr>
<tr>
<td>Academic Competitiveness Grant</td>
<td>84.375</td>
<td>P375A091643</td>
<td>5,151</td>
<td>5,151</td>
</tr>
<tr>
<td>Federal Direct Loan Program:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsidized</td>
<td>84.268</td>
<td>N/A</td>
<td>N/A</td>
<td>1,768,744</td>
</tr>
<tr>
<td>Unsubsidized</td>
<td>84.268</td>
<td>N/A</td>
<td>N/A</td>
<td>2,139,406</td>
</tr>
<tr>
<td>Plus</td>
<td>84.268</td>
<td>N/A</td>
<td>N/A</td>
<td>2,828</td>
</tr>
<tr>
<td><strong>Total Student Financial Aid Cluster</strong></td>
<td></td>
<td></td>
<td>6,443,846</td>
<td>10,354,714</td>
</tr>
<tr>
<td>Trio Cluster:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Upward Bound 9/1/09 - 8/31/10</td>
<td>84.067</td>
<td>P04A070133</td>
<td>250,000</td>
<td>82,318</td>
</tr>
<tr>
<td>Upward Bound 9/1/10 - 8/31/11</td>
<td>84.067</td>
<td>P04A070133</td>
<td>250,000</td>
<td>178,334</td>
</tr>
<tr>
<td><strong>Total Trio Cluster</strong></td>
<td></td>
<td></td>
<td>500,000</td>
<td>260,652</td>
</tr>
<tr>
<td>WIA Cluster:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dislocated Worker Training - Passed through SEMCA:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Frontier Industries Corp</td>
<td>17.276</td>
<td>1WT09/11101</td>
<td>26,750</td>
<td>26,490</td>
</tr>
<tr>
<td>Michigan Materials and Aggregates Co</td>
<td>17.276</td>
<td>1WT09/11121</td>
<td>18,915</td>
<td>18,915</td>
</tr>
<tr>
<td><strong>Total WIA Cluster</strong></td>
<td></td>
<td></td>
<td>45,665</td>
<td>45,398</td>
</tr>
<tr>
<td>Other Federal Awards:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Labor - CBEJT Welding Grant</td>
<td>17.269</td>
<td>CB162040960A26</td>
<td>1,715,148</td>
<td>735,731</td>
</tr>
<tr>
<td>U.S. Department of Education - Title III Strengthening Institutions Program</td>
<td>84.034A</td>
<td>P034A090067</td>
<td>361,957</td>
<td>347,512</td>
</tr>
<tr>
<td>Defense Sector Training and Employment Grants through Macomb CC</td>
<td>84.116Z</td>
<td>P116Z100159</td>
<td>200,000</td>
<td>27,454</td>
</tr>
<tr>
<td>U.S. Department of Education - Vocational Education - Passed through the Michigan Department of Education:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Leadership</td>
<td>84.048A</td>
<td>113250</td>
<td>18,400</td>
<td>17,686</td>
</tr>
<tr>
<td>CAP</td>
<td>84.048A</td>
<td>093670/024118</td>
<td>29,405</td>
<td>28,371</td>
</tr>
<tr>
<td>Regional allocation</td>
<td>84.048A</td>
<td>10350/02118</td>
<td>186,894</td>
<td>211,876</td>
</tr>
<tr>
<td><strong>Total Vocational Education</strong></td>
<td></td>
<td></td>
<td>234,699</td>
<td>257,933</td>
</tr>
<tr>
<td>Technical Preparation - Passed through the Monroe County Intermediate School District</td>
<td>84.243</td>
<td></td>
<td>23,503</td>
<td>15,625</td>
</tr>
<tr>
<td><strong>Total federal awards</strong></td>
<td></td>
<td></td>
<td>$9,027,118</td>
<td>$12,079,202</td>
</tr>
</tbody>
</table>

See Notes to Schedule of Expenditures of Federal Awards.
Community College District of Monroe County, Michigan d/b/a Monroe County Community College

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Community College District of Monroe County, Michigan d/b/a Monroe County Community College under programs of the federal government for the year ended June 30, 2011. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-21, Cost Principles for Educational Institutions, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Community College District of Monroe County, Michigan d/b/a Monroe County Community College, it is not intended to and does not present the financial position, changes in net assets, or cash flows, if applicable, of Community College District of Monroe County, Michigan d/b/a Monroe County Community College. Pass-through entity identifying numbers are presented where available.

Note 2 - Grantor Section Auditor’s Report

Management has utilized Form R-1720 and the cash management system (CMS) grantor auditor report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.
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 programs:

<table>
<thead>
<tr>
<th>CFDA Number(s)</th>
<th>Name of Federal Program or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.007, 84.033, 84.063,</td>
<td>Student Financial Aid Cluster</td>
</tr>
<tr>
<td>84.268, 84.375</td>
<td>U.S. Department of Education - Title III Strengthening Institutions Grant</td>
</tr>
<tr>
<td>84.031A</td>
<td></td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between type A and type B programs: $300,000

Auditee qualified as low-risk auditee?  ___ Yes  ___ No
Community College District of Monroe County, Michigan d/b/a Monroe County Community College

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2011

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

<table>
<thead>
<tr>
<th>Reference Number</th>
<th>Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-01</td>
<td>Program Name - Student Financial Aid Cluster - 84.007, 84.033, 84.063, 84.268, 84.375</td>
</tr>
</tbody>
</table>

Finding Type - Significant deficiency and noncompliance condition

Criteria - Under the Direct Loan program, schools must complete and return within 30 days the enrollment reporting roster file placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via NSLDS (OMB No. 1845-0035). The institution determines how often it receives the enrollment reporting roster file with the default set at every two months, but the minimum is twice a year. 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.

Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (34 CFR section 685.309).

Condition - The College set a schedule at the start of the year specifying the dates it would submit student status changes based on the academic calendar. After this schedule was set, the dates of the term changed, causing the submission date to be after the required deadline.

Questioned Costs - None

Context - Student status changes for the winter semester were not timely.
Community College District of Monroe County, Michigan d/b/a Monroe County Community College

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2011

Section III - Federal Program Audit Findings (Continued)

<table>
<thead>
<tr>
<th>Reference Number</th>
<th>Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-01 (Con't)</td>
<td></td>
</tr>
</tbody>
</table>

Cause and Effect - The College set a schedule at the start of the year specifying the dates it would submit student status changes based on the academic calendar. After this schedule was set, the dates of the term changed, causing the submission date to be after the required deadline. As a result, student status changes for the winter semester were not timely.

Recommendation - We recommend the College correct the submission schedule to reflect the correct dates to ensure the reporting deadline would be met in future submissions.

Views of Responsible Officials and Planned Corrective Actions - The registrar's office has since adjusted its enrollment status reporting cycle to the Clearinghouse from once every 60 days to once every 30 days during the required reporting periods. By moving to a cycle of reporting enrollment every 30 days, the registrar's office now has adequate time to meet reporting deadlines if the start and end dates of a semester are adjusted.
Section III - Federal Program Audit Findings (Continued)

Reference Number  Findings

2011-02  

Program Name - Student Financial Aid Cluster - 84.268

Finding Type - Significant deficiency and noncompliance condition

Criteria - In calculating the return to Title IV refunds, the order of repayment should follow the order specified by the U.S. Department of Education. Allocation of Return of Funds must be done in program order (FDUL, FDSL, FPL, PLUS, PELL, ACG, SMART, SEOG, TEACH, IASG). (34 CFR Section 668.22)

Condition - The College returned Title IV refunds in the incorrect order for 61 students. The College returned subsidized funds before unsubsidized funds for these students.

Questioned Costs - Questioned costs related to the sample of 40 students tested were approximately $901. After a full review of all Title IV fund returns during the fiscal year, $54,559 was returned as subsidized loans that should have been classified as unsubsidized loans.

Context - In testing of return to Title IV funds, there were two students, out of a sample of 40, where the order of repayment was not proper. Per review of the calculation, the order of subsidized and unsubsidized amounts was switched for two students. Upon followup with management, it was noted that is was done incorrectly for a total of 61 students.

Cause and Effect - In both instances, the College returned subsidized loans before unsubsidized loans. The calculation of the amount of funds to return was correct but in both instances the funds were returned to the subsidized loan and should have been returned to the unsubsidized loan.

Recommendation - The College should implement procedures to ensure funds are returned in the required order.
Views of Responsible Officials and Planned Corrective Actions - The College has researched the issue to determine why subsidized loan funds were returned before unsubsidized loan funds for these students, and has identified the root cause of the problem to be a loan fund code set-up issue in the Datatel Colleague system. When award fund codes are set up in Datatel Colleague, the set-up includes specifying the order in which funds are returned in the R2T4 calculation. For 2010-11, the fund codes were set up in reverse order for R2T4. As a result, any student who did not complete more than 60 percent of the semester and had both subsidized and unsubsidized loan funds was impacted. The College has reviewed all of the R2T4 calculations our school completed for the 2010-2011 aid year (which includes the fall 2010, winter 2011, and spring/summer 2011 semesters), and there were 61 students who were subject to R2T4 who completed 60 percent or less of the term and had both subsidized and unsubsidized loan funds. In each case, the dollar amount of unearned aid calculated was correct; however, subsidized loan funds were returned before unsubsidized loan funds for these 61 students.

Upon identifying the 61 students for whom loan funds were returned in the reverse order, the College immediately corrected their R2T4 calculations. The 2010-2011 Direct Loan Closeout deadline is not until July 2012, so the College was able to send its revised loan records to COD upon correcting the R2T4 calculations, so that the subsidized and unsubsidized loan funds were reallocated appropriately.

In addition, the College checked the set-up of the loan fund codes for the 2011-2012 award year and confirmed that the fund codes were set up to return funds in the proper order for 2011-2012 R2T4 calculations. The College also reviewed all of the 2011-2012 R2T4 calculations completed to date and confirmed that the loan funds are being returned (unsubsidized before subsidized) in the proper order for the 2011-2012 award year.

Finally, the College has implemented new procedures in the financial aid office for testing new software releases for Datatel Colleague, and for completing thorough testing in the test database for any new set-up. Based on these new procedures, thorough testing in the test database must be completed anytime there are new software releases and for all set-up changes to our existing processes before we implement any of these changes in the Datatel Colleague production database.
Community College District of Monroe County, Michigan d/b/a Monroe County Community College

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2011

<table>
<thead>
<tr>
<th>Prior Year Finding Number</th>
<th>Federal Program</th>
<th>Original Finding Description</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-01</td>
<td>Financial Statement</td>
<td>In June 2010, the treasurer of the College resigned and instead of replacing the treasury position with another individual, the responsibilities were divided between the College's existing business manager and the vice president of administration and executive director of the Foundation. This caused a weaker segregation of duties between the business manager and the treasurer positions.</td>
<td>Corrective action is in progress. The College continues to work to design procedures to address the risk associated with lack of segregation of duties. Effective July 1, 2011, the V.P. of administration assumed the role of treasurer.</td>
</tr>
<tr>
<td>2010-02</td>
<td>Student Financial Aid</td>
<td>The College computed incorrect amounts of federal funds to be returned on behalf of three students. Of the 40 return of Title IV calculations selected for testing, 27 calculations required the College to return Title IV funds. Out of the 27 refunds tested, two refunds were completed using the incorrect amount of federal aid the student was entitled to. In both cases, the students received aid at the initial enrollment status and thus the incorrect amount of unearned aid was returned. There was also another instance where the incorrect withdrawal date was used in the refund calculation.</td>
<td>Corrective action has been taken. The College corrected the issue during the 2010-2011 fiscal year and, as a result, no issues have been identified subsequently.</td>
</tr>
</tbody>
</table>