

University of Central Missouri

Accountants' Reports
Federal Awards Programs
June 30, 2011

University of Central Missouri

June 30, 2011

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University of Central Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
U.S. Department of Education		
Federal Supplemental Educational Opportunity Grants	84.007	\$ 208,317
Federal Work Study Program	84.033	312,567

University of Central Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
Passed-Through Kansas City, Missouri School District		
Fund For The Improvement of Education	84.215	\$ 16,228
Passed-Through Missouri Department of Higher Education		
ARRA - State Fiscal Stabilization Fund - Education State Grants	84.394	2,572,169
ARRA - State Fiscal Stabilization Fund - Government Services - 09-10	84.397	485,891
Total State Fiscal Stabilization Fund Cluster		3,058,060
Total U.S. Department of Education		92,951,353
 U.S. Department of Transportation		
 State and Communit		

University of Central Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
State Traffic Safety Information System Improvement Grants		
LETS Software Training	20.610	\$ 2,847
Statewide Traffic Accident Reporting Automation	20.610	103,780
Total CFDA Number 20.610		106,627
Child Safety and Child Booster Seats Incentive Grants		
Click it or Ticket CPS	20.613	181,194
National Highway Traffic Safety Administration Discretionary Safety Grants		
Rural Seatbelt Project	20.614	31,610
Total Highway Safety Cluster		1,517,787
Total U.S. Department of Transportation		1,517,787
 U.S. Department of Health and Human Services		

University of Central Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
Education and Human Resources		
Computer Science & Math Scholarship Program	47.076	\$ 133,885
A New Approach to Analytical Chemistry	47.076	50,603
Exploring Student Understanding of Physical Chemistry	47.076	14,256
Total CFDA Number 47.076		198,744
Total National Science Foundation		199,434
 U.S. Department of Agriculture		
Grants for Agricultural Research, Competitive Research Grants	10.206	8,544
Child and Adult Care Food Program	10.558	47,224
Total U.S. Department of Agriculture		55,768
 U.S. Department of Justice		
Passed-Through Missouri Department of Public Safety		
Enforcing Underage Drinking Laws Program	16.727	109,956
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	39,313
Total U.S. Department of Justice		149,269
 U.S. Environmental Protection Agency		
Passed-Through Missouri		

University of Central Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Amount Expended
Promotion of the Arts - Partnership Agreements	45.025	\$ 7,614
Total National Endowment for the Arts		12,614

**Independent Accountants' Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of the Financial
Statements Performed in Accordance with *Government Auditing Standards***

Board of Governors
University of Central Missouri
Warrensburg, Missouri

We have audited the financial statements of the business-type activities and the aggregate discretely presented component unit of University of Central Missouri as of and for the year ended June 30, 2011, which collectively comprise its basic financial statements, and have issued our report thereon dated November 7, 2011, which contained a reference to the report of other accountants. 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. The financial statements of University of Central Missouri Foundation, which comprise the financial statements of the discretely presented component unit, were not audited in accordance with *Government Auditing Standards*

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the University'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 University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University'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 University'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 would not necessarily identify all deficiencies in internal control 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.

Board of Governors
University of Central Missouri

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards

We noted certain matters that we reported to the University's management in a separate letter dated November 7, 2011.

This report is intended solely for the information and use of the governing body, management and others within the University and 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 7, 2011

Independent Accountants' 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 and Schedule of Expenditures of Federal Awards

Board of Governors
University of Central Missouri
Warrensburg, Missouri

Compliance

Board of Governors
University of Central Missouri

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.

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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and the aggregate discretely presented component unit of University of Central Missouri as of and for the year ended June 30, 2011, it673230, 2011
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University of Central Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2011

Summary of Auditor's Results

1. The opinion expressed in the independent accountants' report was:

University of Central Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2011

7. The University's major programs were:

Cluster/Program	CFDA Number
Student Financial Assistance Cluster	
Federal Supplemental Educational Opportunity Grants	84.007
Federal Work Study Program	84.033
Federal Perkins Loan Program	84.038
Federal Pell Grant Program	84.063
Federal Direct Student Loans	84.268
Academic Competitiveness Grants	84.375
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376
Teacher Education Assistance for College and Higher Education (TEACH) Grants	84.379
State Fiscal Stabilization Fund Cluster	
ARRA - State Fiscal Stabilization Fund - Education State Grants	84.394
ARRA - State Fiscal Stabilization Fund - Government Services	84.397

University of Central Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2011

Findings Required to be Reported by *Government Auditing Standards*

Reference Number	Finding	Questioned Costs
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No matters are reportable.

University of Central Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2011

Findings Required to be Reported by OMB Circular A-133

Reference Number	Finding	Questioned Costs
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No matters are reportable.

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

Reference Number	Summary of Finding	Status
	No matters are reportable.	