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***UNIVERSITY OF CENTRAL MISSOURI***  
*UNIFORM GUIDANCE*  
*SINGLE AUDIT REPORT*  
*JUNE 30, 2020*

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**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***

Board of Governors  
University of Central Missouri  
Warrensburg, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United

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 University of Central Missouri'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 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 result of that testing, and not to provide an opinion on the effectiveness of the University of Central Missouri'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.



October 13, 2020



**Independent Auditors' Report On Compliance  
For Each Major Federal Program; Report On  
Internal Control Over Compliance; And Report  
On Schedule Of Expenditures Of Federal  
Awards Required By The Uniform Guidance**

Board of Governors  
University of Central Missouri  
Warrensburg, Missouri

**Report On Compliance For Each Major Federal Program**

We have audited the University of Central Missouri's 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 University of Central Missouri's major federal programs for the year ended June 30, 2020. The University of Central Missouri'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 federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the University of Central Missouri'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,

### ***Opinion On Each Major Federal Program***

In our opinion, the University of Central Missouri 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 which are described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

The University of Central Missouri's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs and the Corrective Action Plan. The University of Central Missouri'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 of Central Missouri 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 of Central Missouri'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 University of Central Missouri'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. *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

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







# UNIVERSITY OF CENTRAL MISSOURI

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# UNIVERSITY OF CENTRAL MISSOURI

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2020

### 1. Organization

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of University of Central Missouri (the University) for the year ended June 30, 2020. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

### 2. Basis Of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the University under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented 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* (the Uniform Guidance). Because the schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position or cash flows of the University.

### 3. Summary Of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.



# UNIVERSITY OF CENTRAL MISSOURI

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# UNIVERSITY OF CENTRAL MISSOURI

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)* For The Year Ended June 30, 2020

<b>Name Of Federal Program Or Cluster</b>	<b>CFDA Number</b>
Highway Safety Cluster	
OP LEL Contract for Services	20.600
FY19 Driver Improvement Program	20.600
FY19 - Occupant Protection Enforcement Campaign	20.600
FY19 - Statewide Seatbelt Survey	20.600
FY19 - Occupant Protection Law Enforcement Liaison	20.600
FY20 Survey - Teen (High School) Seatbelt	20.600
FY20 Occupant Protection LEL	20.600
FY20 - Statewide Seatbelt	20.600
FY20 Driver Improvement Program	20.600
FY20 Enforcement Occupant Protection	20.600
Occupant Protection Enforcement	20.616
Survey Statewide Seatbelt	20.616
Drug Impaired Driving	20.616
FY19 - Drug Impaired Driving	20.616
FY20 - Drug Impaired Driving	20.616
CARES Act - Higher Education Emergency Relief Fund	
COVID-19 CARES Higher Education Emergency Relief Fund - Student Aid	84.425E
COVID-19 CARES Higher Education Emergency Relief Fund - Institutional Support	84.425F
Student Financial Aid Cluster	
TEACH Grants	84.379
Federal SEOG	84.007
Federal Work Study	84.033
Federal Pell Grants	84.063
Federal Direct Student Loans	84.268
Federal Perkins Loan	84.038

**UNIVERSITY OF CENTRAL MISSOURI**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended June 30, 2020**

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**Section II - Financial Statement Findings**

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**None**





### CORRECTIVE ACTION PLAN

Description of the Issue	Cause	Corrective Action	Responsible Party
[Illegible text]	[Illegible text]	[Illegible text]	[Illegible text]
[Illegible text]	[Illegible text]	[Illegible text]	[Illegible text]
[Illegible text]	[Illegible text]	[Illegible text]	[Illegible text]
[Illegible text]	[Illegible text]	[Illegible text]	[Illegible text]

**UNIVERSITY OF CENTRAL MISSOURI**

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For The Year Ended June 30, 2020**

**None**