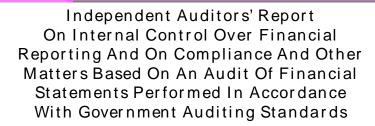
UNIFORM GUIDANCE SINGLE AUDIT REPORT JUNE 30, 2021

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Board of Governors University of Central Missouri Warrensburg, Missouri

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 of University of Central Missouri, a component unit of the State of Missouri, and the discretely presented component unit of University of Central Missouri as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University of Central Missouri's basic financial statements, and have issued our report thereon dated October 18, 2021. Our report includes a reference to other auditors who audited the financial statements of University of Central Missouri Foundation, a discretely presented component unit of the University of Central Missouri, as described in our report on the University of Central Missouri's financial statements. The financial statements of the University of Central Missouri Foundation were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the University of Central Missouri Foundation.

Internal Control Over Financial Reporting

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

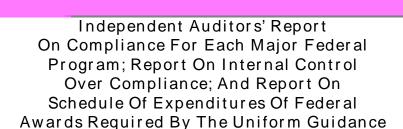
As part of obtaining reasonable assurance about whether the University of Central Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a 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 18, 2021



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, 2021. 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.

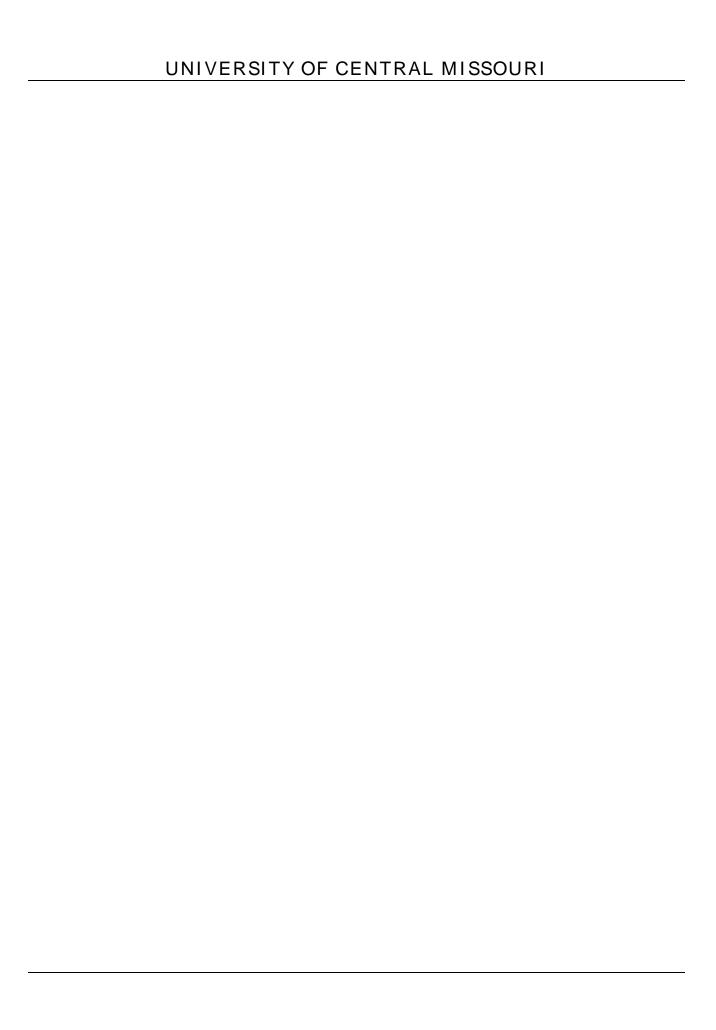
Auditors' Responsibility

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, 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 University of Central Missouri's compliance with those requirements and performing such other procedures as we consider

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

Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance

We have audited the financial statements of the business-type activities of University of Central Missouri, a component unit of the State of Missouri, and the discretely presented component unit of University of Central Missouri as of and for the year ended June 30,



SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) For The Year Ended June 30, 2021

Federal Pass-Through Passed
Assistance Entity Through Total
Federal Grantor/Pass-Throug

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS June 30, 2021

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, 2021. 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, 2021. 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. Pass-through entity identifying numbers are presented where available.

3. Basis Of Accounting

Amounts reported in 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.

4. Indirect Cost Rate

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

Notes To Schedule Of Expenditures Of Federal Awards (Continued)

5. Federal Student Loan Programs

The federal student loan program listed subsequently is administered directly by the University, and balances and transactions relating to this program are included in the University's basic financial statements. Loans made during the year are included in the federal expenditures presented in the schedule. The balance of loans outstanding at June 30, 2021 consists of:

Balance

Assistance Listing Outstanding Program Name Number

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For The Year Ended June 30, 2021

Section I - Summary Of Auditors' Results					
Financial Statements Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	<u>Unmo</u>	<u>dified</u>			
Internal control over financial reporting:Material weakness(es) identified?Significant deficiency(ies) identified?		yes yes	<u>x</u> <u>x</u>	no none	reported
Noncompliance material to financial statements noted?		yes	_X_	no	
Federal Awards Internal control over major programs: • Material weakness(es) identified?		yes	v	no	
 Significant deficiency(ies) identified? Type of auditors' report issued on compliance for major programs: 	<u>x</u> <u>Unmod</u>	yes	<u>x</u>		reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		yes		no	
Identification of major programs: Name Of Federal Program Or Cluster					Federal Assistance Listing Number
TRIO Cluster Student Support Services McNair Central Achievers Program Veterans Upward Bound Education Stabilization Fund COVID-19 CARES Higher Education Emergency Relief Fund - S	nstitutiona	l Support			84.042 84.217 84.047V 84.425E 84.425F
COVID-19 CARES Higher Education Emergency Relief Fund - S Dollar threshold used to distinguish between type A programs:			tions Prog	gram	\$4.425M \$2,295,657

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For The Year Ended June 30, 2021

Section II - Financial Statement Findings

None

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For The Year Ended June 30, 2021

Section III - Federal Award Findings And Questioned Costs

Finding 2021-001 – Significant Deficiency - Reporting Federal Assistance Listing No. 84.063
U.S. Department Of Education
Student Financial Aid Cluster

Criteria: According to the 2020-2021 Federal Student Aid Handbook, Volume 3, Chapter 1, an institution must submit Pell disbursement information to Common Origination Disbursement (COD) no later than 15 calendar days after making a disbursement or adjustment.

Condition: In our nonstatistical sample of 40 students, it was noted that one student's Pell disbursement dates were not updated within COD within 15 days of the dates of disbursement for the students Fall 2020 and Spring 2021 Pell disbursements.

Context: During our audit procedures, we noted that the student in question received Pell disbursements on September 11, 2020, January 14, 2021, and May 17, 2021 (Summer Pell). The "Date Processed" noted in COD for each disbursement was May 24, 2021 which indicated that the University failed to update the student's disbursement records in COD until the student's Summer Pell disbursement was made.

Effect: As a result of this finding, the Department of ED did not have accurate information on this student's awards until the updated date was processed. Additionally, the University likely had an unexplained reconciling item on its monthly reconciliation between institutional records and COD.

Questioned Costs: There were no questioned costs to report as the finding relates only to rTT2 1 TDutiO aCo uss only t1.73 -1 (pnt p Tc .16.881w [(thin C)2su)5.09l questid in

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For The Year Ended June 30, 2021

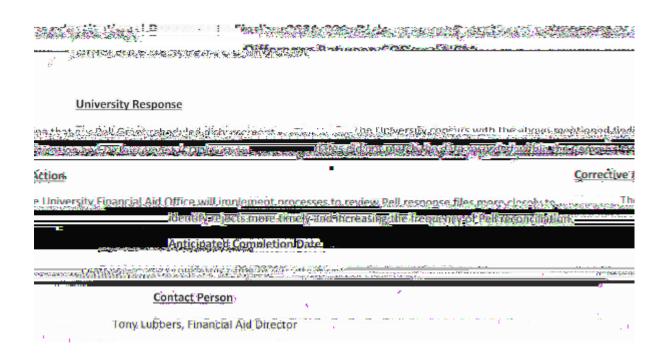
Views Of Responsible Officials/Corrective Action Plan (Unaudited): Management concurs with the finding and notes that procedures have been put in place to ensure that the timing for reporting COD disbursements is completed timely.

Completion Date: October 2021

Contact Person: Tony Lubbers, Student Financial Aid Director



CORRECTIVE ACTION PLAN



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended June 30, 2021