

EASTERN OREGON UNIVERSITY
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2023



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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***

Members of the Board of Trustees
Eastern Oregon University
La Grande, Oregon

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 aggregate discretely presented component unit of Eastern Oregon University (University), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Eastern Oregon University's basic financial statements, and have issued our report thereon dated December 21, 2023. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit as described in our report on Eastern Oregon University's financial statements. 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. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

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

Members of the Board of Trustees
Eastern Oregon University

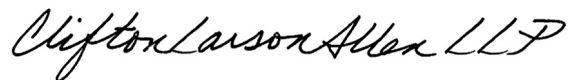
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Eastern Oregon 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 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 results of that testing, and not to provide an opinion on the effectiveness of the entity’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.



CliftonLarsonAllen LLP

Bellevue, Washington
December 21, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Members of the Board of Trustees
Eastern Oregon University
La Grande, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Eastern Oregon University's (University) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Eastern Oregon University's major federal programs for the year ended June 30, 2023. Eastern Oregon University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Eastern Oregon University 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Eastern Oregon University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Eastern Oregon University's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Eastern Oregon University's federal programs

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Eastern Oregon University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Eastern Oregon University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Eastern Oregon University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Eastern Oregon University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Eastern Oregon University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 2023-001, 2023-002 and 2023-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Eastern Oregon University's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Eastern Oregon University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002 and 2023-003, to be significant deficiencies.

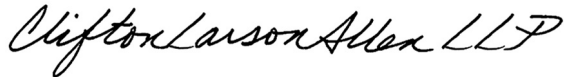
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Eastern Oregon University's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Eastern Oregon University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and the aggregate discretely presented component unit of the University, a component unit of the State of Oregon, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated December 21, 2023 which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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, based on our audit, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Bellevue, Washington
December 21, 2023

**EASTERN OREGON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Eastern Oregon University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Cluster	Federal Grantor	Program Title	Assistance Listing Number	Pass-Through Entity	Pass-Through Identifying Number	Expenditures	Passed Through to Subrecipients
Research and Development							
	National Science Foundation	Biological Sciences	47.074			\$ 142,604	\$ -
	Total Research and Development Cluster					142,604	-
Student Financial Assistance							
	Department of Education	Direct Student Loans	84.268			11,769,579	-
		Federal Pell Grant Program	84.063			4,269,760	-
		Federal Supplemental Educational Opportunity Grants	84.007			245,648	-
		Federal Work-Study Program	84.033			115,685	-
		Teacher Education Assistance for College and Higher Education Grants	84.379			17,918	-
	Total Student Financial Assistance Cluster					16,418,590	-
Other Programs							
	Department of Agriculture	Child and Adult Care Food Program	10.558	Oregon Dept of Education	3105001	59,656	-
	Department of Education	COVID-19 - Education Stabilization Fund - GEER	84.425C	Higher Education Coordinating Commission	21-059A	4,161	-
		COVID-19 - Education Stabilization Fund - GEER	84.425C	Higher Education Coordinating Commission	21-203	802,941	455,150
		COVID-19 - Education Stabilization Fund - GEER	84.425C	Higher Education Coordinating Commission	23525	395,678	-
		COVID-19 - Education Stabilization Fund - GEER	84.425C	Multnomah Education Service District	C03941	357	-
		COVID-19 - Education Stabilization Fund - Institutional Support	84.425F			1,284,706	-
		COVID-19 - Education Stabilization Fund - SIP	84.425M			181,987	-
	<i>Education Stabilization Fund Total for 84.425</i>					<u>2,669,830</u>	<u>455,150</u>
		Fund for the Improvement of Postsecondary Education	84.116			168,713	-
		Higher Education Institutional Aid	84.031			499,523	-
		Student Support and Academic Enrichment Program	84.424	Oregon Dept of Education	23507	17,156	-
		Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Oregon Dept of Education	21795	67,906	-
	<i>Department of Education Total</i>					<u>3,423,128</u>	<u>455,150</u>
	Department of Health and Human Services	Head Start Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.600			2,063,616	18,400
			93.243	Center for Human Development Inc.	SP020705-01	516	-
	<i>Department of Health and Human Services Total</i>					<u>2,064,132</u>	<u>18,400</u>
	Department of Justice	Crime Victim Assistance	16.575	Oregon Dept of Justice	VOCA-FI-2020-EOU-00082	85,010	31,091
	Department of Labor	Mine Health and Safety Grants	17.600			169,523	-
	Small Business Administration	Small Business Development Centers	59.037	Lane Community College	Not Available	21,643	-
		Small Business Development Centers	59.037	Lane Community College	SBAHQ-20-C-0074/0603001	16,896	-
	<i>Small Business Administration Total and Total for 59.037</i>					<u>38,539</u>	<u>-</u>
	Total Other Programs					5,839,988	504,641
	Total Expenditure of Federal Funds					\$ 22,401,182	\$ 504,641

See Notes to Schedule of Expenditures of Federal Awards

**EASTERN OREGON UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Eastern Oregon University under programs of the federal government for the year ended June 30, 2023. 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 (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Eastern Oregon University, it is not intended to and does not present the financial position, changes in net position, or cash flows of Eastern Oregon University.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Eastern Oregon University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes none reported
3. Noncompliance material to financial statements noted? yes no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes none reported
2. Type of auditors’ report issued on Compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.063, 84.268, 84.379	Student Financial Assistance Cluster
84.425C, 84.425E, 84.425F, 84.425M	COVID-19 Education Stabilization Fund

- Dollar threshold used to distinguish between Type A and Type B programs: \$750,000/\$187,500
- Auditee qualified as low-risk auditee? yes no

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

2023 – 001

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.063 - Pell

Federal Award Identification Number and Year: P063P222058 - 2023

Award Period: July 1, 2022 to June 30, 2023

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Compliance, Other Matter

Criteria or specific requirement: The amount of a student's Pell Grant for an academic year is based upon the payment and disbursement schedules published by the Secretary for each award year (34 CFR 690.62). The Code of Federal Regulations (34 CFR 690.80(b)(1)) states if the student's enrollment status changes from one academic term to another within the same award year, the institution shall recalculate the Federal Pell Grant award for the new payment period taking into account any changes in the cost of attendance. Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure students are awarded and disbursed the proper federal fund amounts.

Condition: During our testing of disbursements to eligible students, we noted one instance of a Pell award not being properly disbursed.

Questioned costs: None reported.

Context: In our eligibility sample of 40, one student was not properly disbursed their Pell award. Student was enrolled half-time for fall and winter, and less-than-half time for spring. Student only received a disbursement in fall.

Cause: The students award was based on full-time enrollment level, but the student was only enrolled half-time in fall and winter. Pell recalculation was not performed for this student, and remaining aid was not paid.

Effect: A student did not receive all their Pell Grant Aid.

Repeat Finding: No.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2023 – 001 (Continued)

Recommendation: We recommend the University review the current procedures for awarding Title IV funds and implement changes necessary to ensure federal funds are awarded and disbursed in accordance with federal regulations.

View of Responsible Official: The University agrees with the finding.

2023 – 002

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: 84.268, 84.063, 84.007, 84.033, 84.379

Federal Award Identification Number and Year: P268K232058 - 2023, P063P222058 - 2023, P007A223479 - 2023, P033A223479 - 2023, P379T232058 - 2023

Award Period: July 1, 2022 to June 30, 2023

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Compliance, Other Matter

Criteria or specific requirement: The Code of Federal Regulations, 34 CFR 682.610, states that institutions must report accurately the enrollment status of all students regardless of if they receive aid from the institution or not. Changes to said status are required to be reported within 30 days of becoming aware of the status change, or with the next scheduled transmission of statuses if the scheduled transmission is within 60 days. In addition, per the Uniform Guidance 2 CRF 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonable ensure compliance with federal laws, regulations, and program compliance requirements.

Condition: During our enrollment reporting testing, we noted the University did not update student enrollment data correctly or timely.

Questioned costs: None reported.

Context: During our testing, we noted that the University did not accurately report to National Student Loan Data System (NSLDS) the enrollment status for 2 of the 40 students tested. The enrollment effective date of 6 of the 40 students tested was not reported correctly to NSLDS. The status change of 28 of the 40 students tested was not reported timely to NSLDS. The enrollment was not certified every 60 days for 1 of the 40 students tested. The program enrollment effective date of 3 of 40 students tested did not match the institutions records. The program enrollment status of 2 of 40 students tested did not match the status per the institution.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2023 – 002 (Continued)

Cause: The University did accurately report student status changes to NSLDS through their third-party servicer, National Student Clearinghouse (NSC). Additionally, NSC did not report all status changes timely which caused the University to not meet the requirements.

Effect: Failure to properly report enrollment status changes on NSLDS could affect the timing of the grace period for repayment of Title IV loans. Additionally, the University was not in compliance with the requirements to properly report student enrollment data correctly or timely to NSLDS.

Repeat Finding: No.

Recommendation: We recommend that the University implement procedures to ensure that enrollment data, changes in status and effective dates within NSLDS match the records of the institution and are reported timely.

View of Responsible Official: The University agrees with the finding.

2023 – 003

Federal Agency: Department of Education

Federal Program Title: Education Stabilization Fund (ESF)

Assistance Listing Number: 84.425F – HEERF Institutional Portion

Federal Award Identification Number and Year: P425F204967 - 2023

Award Period: July 1, 2022 to June 30, 2023

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Compliance, Other Matter

Criteria or specific requirement: Under section 2003(5) of the American Rescue Plan Act of 2021 (ARP) (Pub. L. 117-2) (supplemental award or grant) by the U.S. Department of Education, Recipient must use a portion of their institutional funds received under this supplemental award to (a) to implement evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines; and (b) conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances, described in section 479A of the Higher Education Act of 1965, as amended (HEA) (20 USC § 1087tt). In addition, Uniform Grant Guidance (2 CFR 20.303) requires nonfederal entities receiving Federal awards establish and maintain controls designed to reasonable ensure compliance with Federal laws, regulations, and program compliance requirements.

Condition: During our testing, we noted there was no amount allocated to the earmarking requirement.

Questioned costs: None reported.

**EASTERN OREGON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2023 – 003 (Continued)

Context: During our testing, we noted the University was not in compliance with the annual reporting requirements because the University did not report ARP funds expended to conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student or other circumstances, described in section 479A of the HEA.

Cause: The policies and procedures of the University did not ensure that annual reporting requirements to report amounts spent for earmarking requirements were accurately met.

Effect: The University inaccurately reported the amount spent under earmarking requirements. Non-compliance with federal regulations could lead to funds being required to be returned or refunded in order to meet the reporting requirement.

Repeat Finding: No.

Recommendation: We recommend the University revise their report to properly show the amount spent under earmarking requirements. In addition, we recommend the University put procedures in place to review earmarking requirements and properly track them for reporting purposes.

View of Responsible Official: The University agrees with the finding.



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