



**CARES Act HEERF – Institutional Portion
Assurance Services Report
Report: 20-21-0003**



ACCOUNTABILITY • INTEGRITY • EFFICIENCY

April 6, 2021



CARES Act HEERF – Institutional Portion

EXECUTIVE SUMMARY

Florida Agricultural and Mechanical University (University) was awarded \$39,360,656 as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act’s Higher Education Emergency Relief Fund (HEERF) signed into law on March 27, 2020. The funds awarded to the University were in the following four categories:



Student

\$6,525,663



Institutional

\$6,525,662



Historically Black Colleges and Universities

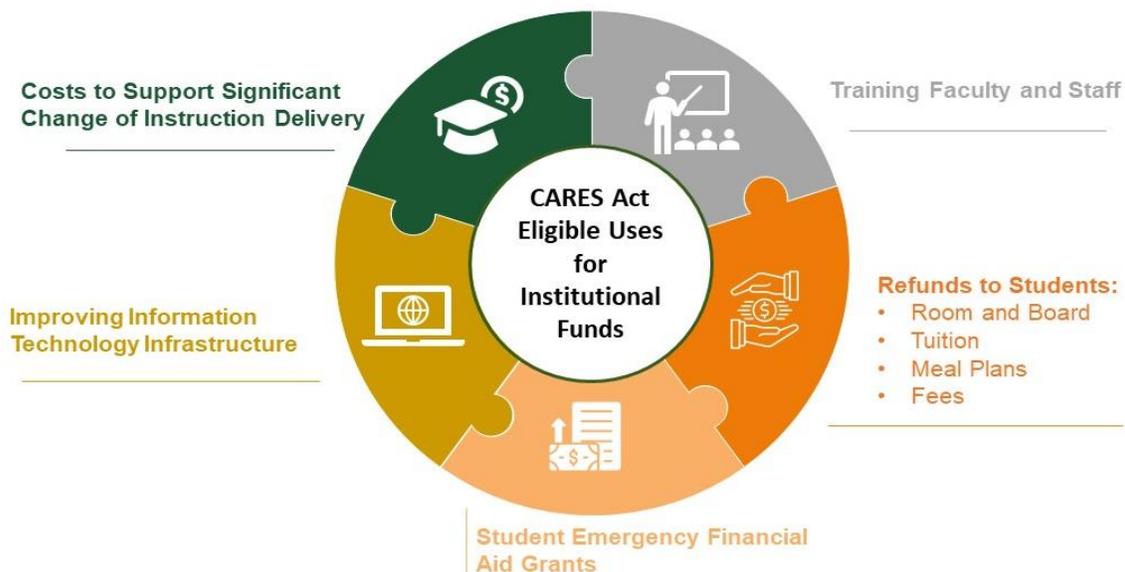
\$16,856,753



Historically Black Graduate Institutions

\$9,452,578

The Division of Audit (DoA) conducted audits of each funding category awarded to the University. Each audit was designed to evaluate compliance with the related Certification and Agreement (Appendix B), reporting requirements, allowable use of funds as outlined in the CARES Act, subsequent United States Department of Education (USDOE) guidance, and State University System of Florida Board of Governors publication of the *CARES Act Higher Education Emergency Relief Fund Compliance Guidance*. Additionally, DoA assessed internal controls put in place to manage each set of funds. This report will concentrate solely on the outcomes of our audit of the Institutional Portion of funds awarded as part of the CARES Act and their eligible uses summarized below:





Our evaluation of compliance with the related Certification and Agreement, reporting requirements, allowable use of funds as outlined in the CARES Act, subsequent USDOE guidance, and State University System of Florida Board of Governors publication of the *CARES Act Higher Education Emergency Relief Fund Compliance Guidance* found the following for the period March 13, 2020 to October 31, 2020:

Reimbursement Costs



The University reimbursed themselves only for allowable costs incurred after March 13, 2020:

- *Meal Plan Refunds: \$1,407,449*
- *Housing Refunds: \$2,400,378*
- *Delivery of Instruction: \$2,717,835*

Senior Administrator Expenses



The Division of Audit did not identify payments made for any senior administrator or executive salary, benefits, or other forms of compensation.

Certification of Funding and Agreement



The University signed and returned the Certification of Funding and Agreement to the U.S. Department of Education on July 6, 2020, acknowledging the terms and conditions.

One Year Deadline for Funds Expenditure



The University expended the full amount of Institutional Costs funds prior to the filing of their October 30, 2020, quarterly report, which they communicated to USDOE on the reporting form as their final report.

Funds Compliance Documentation



The University has documented compliance with the use of these funds through the required USDOE reporting and through this audit performed by the Division of Audit.

Reporting



The University posted the required 30-day, 45-day, and Quarterly report timely and accurately to the University's COVID-19 webpage.

50% Spending Limit of HEERF Funds



The University spent \$6,525,662 to cover costs related to significant changes in delivery instruction due to the coronavirus act. This expenditure total represents 50% of the \$13,051,325 allocated to the University.

Unallowable Expenses



DoA's review of expenditures related to Institutional Costs funds did not identify payment to contractors for pre-enrollment recruitment activity, endowments, capital outlays associated with facilities to athletics, sectarian instruction, or religious worship.



The Division of Audit assessed internal controls put in place to manage the institutional portion funds in accordance with the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) *Internal Control-Integrated Framework*.¹ In general, internal controls were in place and operating effectively to support compliance with federal guidelines related to the use of the institutional portion funds. However, our assessment identified the following areas where controls could be strengthened:

COSO Component	Control Weakness	Recommendation
Information & Communication	Budget summaries were not developed and distributed to department management on a regular basis responsible for the expenditure of funds.	The University should provide detailed budget summaries to key members of staff that would allow for regular tracking of expenses and encumbrances and informed decision making.
Control Activities	The University did not have an established system or storage location for all documentation related to the institutional portion funds.	Documents, invoices, and related information should be placed in a central location to ensure expenses related to the funding are easily accessible, complete, and maintained in compliance with federal retention requirements.
Monitoring	A process was not put in place to provide the President and his senior leadership team with regular expenditure, reporting, and other compliance information to effectively monitor the funds.	Dashboards that provides an analysis of federal funding should be developed for future federal grants related to the pandemic to ensure timely and informed decision making by management.

¹ The FAMU Board of Trustees adopted the COSO Internal Control – Integrated Framework in December 2019 through approval of Policy 2019-01 Internal Controls and Enterprise Risk Management



TABLE OF CONTENTS

EXECUTIVE SUMMARY 2

BACKGROUND 6

CERTIFICATION AND AGREEMENT COMPLIANCE 7

APPENDIX A: Purpose, Scope, and Methodology 13

APPENDIX B: Funding Certification and Agreement for the Institutional Portion 14

DISTRIBUTION..... 18

PROJECT TEAM 19

STATEMENT OF ACCORDANCE 19



BACKGROUND

On December 31, 2019, more than a month after reporting the existence of the novel coronavirus (COVID-19) in Wuhan, China, the Chinese authorities reported an outbreak of COVID-19 to the World Health Organization (WHO). COVID-19 is part of a large family of coronaviruses. Coronaviruses usually cause mild to moderate upper-respiratory tract illnesses, like the common cold. However, COVID-19 was found to cause serious illness and even death. After monitoring the outbreak for a month, the United States declared the COVID-19 outbreak a national health emergency on January 31, 2020.

In response to the national health emergency declaration, Provost Maurice Edington, called an emergency meeting the same day to discuss travel bans related to COVID-19 and other impacts COVID-19 could potentially have on the University. The following highlights key events leading up to the University receiving federal funds through the CARES Act to help alleviate a portion of the financial burden that the University was experiencing as it worked to continue operations, adhere to Center for Disease Control guidance, comply with state and governing body directives, and ensure the health and safety of faculty, staff, students, and key stakeholders of the University:

- Feb 28** FAMU Emergency Management Team begins to establish regularly meetings to prepare for the impacts of COVID-19
- Mar 1** FAMU Incident Response Team is established and Tanya Tatum, MHA FAMU’s Director, Health Services is designated as FAMU’s Incident Commander
- Mar 11** In response to State University System of Florida Board of Governors guidance, FAMU instructed students who were on spring break, or about to begin spring break, not to return to campus
- Mar 14** President Robinson declares FAMU State of Emergency and the following day the FAMU Coronavirus webpage goes live
- Mar 18** FAMU moves to remote work for all nonessential employees and U.S. President Trump signs into law: PL 116-127 The Families First Coronavirus Response Act
- Mar 27** U.S. President Trump signs into law: COVID-19 relief package-PL 116-136-The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and FAMU announces plans to distribute refunds to registered Spring 2020 students for meal plans and housing
- Jul 6** FAMU signs the USDOE Funding Certification and Agreement for the Institutional Portion of the Higher Education Emergency Relief Funds



CERTIFICATION AND AGREEMENT COMPLIANCE

The Certification and Agreement, executed on July 6, 2020, required the University to comply with Section 18004(e) of the CARES Act and report at 30 days and every 45 days thereafter detailing information associated with the University's costs related to COVID-19.

Additionally, the Certification and Agreement required the University to use no more than 50 percent of the funds received to cover cost associated with the impact and changes the University incurred due to COVID-19, per Section 18004(c) of the CARES Act. The University was also required to expend the funds within one year of execution of the Certification and Agreement.

The Division of Audit's evaluation of compliance with the Certification and Agreement focused on the following objectives:

- Evaluate whether the process of reimbursing the University for student credits of meals and housing was allowable;
- Evaluate whether the University's expenditures under the CARES Act HEERF – Institutional Portion award were allowable;
- Determine whether the University's budget allocated and aligned the funds of the CARES Act HEERF – Institutional Portion with the conditions of the Certification and Agreement; and
- Evaluate whether reports were submitted timely and accurately during April through October of 2020.

Institutional Portion Reimbursements

The University's highest priority is the health and safety of its community. The University announced on March 25, 2020, that it had received guidance from the Florida Board of Governors, and would be working on a timeline for student refunds for housing and student meal plans. On March 27, 2020, the University announced that it would implement a student refund plan for students who have paid, or have been assessed housing and dining charges for the Spring 2020 semester and are no longer utilizing these services. Housing and meal plans were to be prorated as of March 23, 2020. The prorated credits were applied to their student account. Refunds were processed for those who vacated, or who set appointments to move, by April 6, 2020.

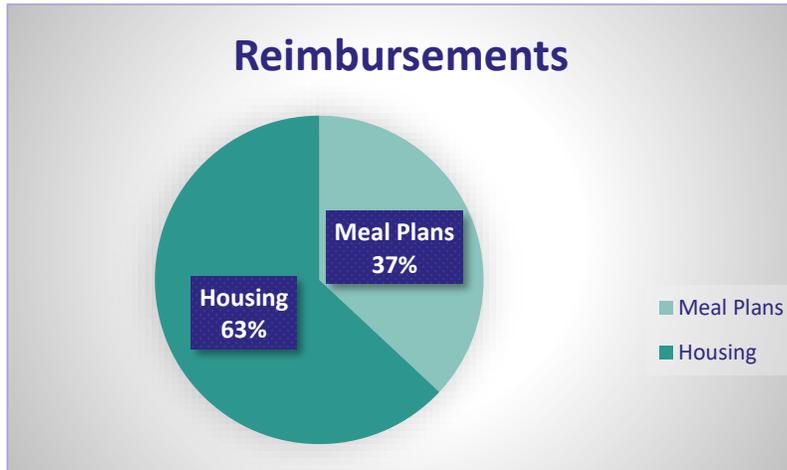
On April 9, 2020, guidance provided from the USDOE stated,

Institutions may use the funds for Recipient's Institutional Costs to provide refunds to students for room and board, tuition, and other fees as a result of significant changes to the delivery of instruction, including interruptions in instruction, due to the coronavirus. Institutions also may



reimburse themselves for refunds previously made to students on or after March 13, 2020, the date of the President’s Proclamation...²

The University refunded students a total of \$3,807,827 for spring 2020 meal plans and housing.



Spring 2020 Reimbursements	
Type	Amount
Meal Plans	\$1,407,449
Housing	\$2,400,378

There were 2,992 students reimbursed for meal plans using the CARES Act HEERF – Institutional Portion. DoA selected 16 students to evaluate the accuracy of the calculation of the student’s reimbursed amount that was credited to the student’s account. The selected student’s meal plan reimbursements reviewed totaled \$8,957.62. **Our review determined the calculations for the credited amounts for the University’s student meals were allowable, accurate, and met the conditions of the guidance provided by the USDOE and the Certification and Agreement.**

There were 2,177 students reimbursed for housing using the CARES Act HEERF – Institutional Portion. DoA selected 15 students to evaluate the accuracy of the calculation of the student’s reimbursed amount that was credited to the student’s account. The selected student’s housing credit reviewed totaled \$16,187. **Our review determined the calculations for the credited amounts for the University’s student housing were allowable, accurate, and met the conditions of the guidance provided by the USDOE and the Certification and Agreement.**

² [Frequently Asked Questions about the Institutional Portion](#)



Institutional Portion Expenditures

“As FAMU transitions to online classes and alternative instructional delivery on Monday, March 23, I want to thank our faculty and staff who have worked tirelessly during this coronavirus pandemic to make sure our students are able to continue to succeed in their respective academic programs,” said President Larry Robinson, Ph.D. “We also encourage our students to take full advantage of this opportunity to pursue their academic goals.” - www.famunews.com



The University, in response to the COVID-19 pandemic, transitioned from primarily in-person instruction to 100% remote instruction on March 23, 2020. The University incurred millions in costs to facilitate the change in the delivery of instruction. In efforts to recoup a portion of those costs, the University reimbursed itself for \$2,717,835 using the CARES Act – Institutional Portion funds as authorized by the Certification and Agreement associated with these funds. The Certification and Agreement allowed for reimbursement of costs for which the University had a reasoned basis for concluding such costs have a clear nexus to significant changes to the delivery of instruction due to the coronavirus.

DoA reviewed the supporting documentation for \$2,073,703 (76 percent) of the \$2,717,835 in expenses that the University reimbursed itself for to determine whether each of the expenses were allowable. **Our review determined that regardless of purchase method (purchasing card or purchase order), documentation demonstrated that all expenses were allowable under the terms of the Certification and Agreement:**

Purchase Method	Total Expenses
Purchasing Card	\$ 91,999
Purchase Order	\$ 1,981,704

DoA’s evaluation of the internal controls that supported the expenditure process noted that while internal controls, in general, operated effectively, the University did not have an established system or centralized storage location for all documentation related to the institutional portion funds.

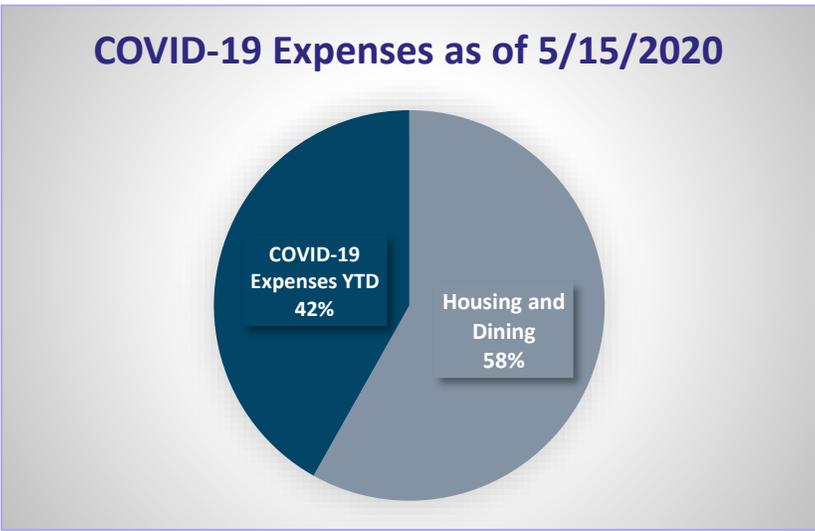
Recommendation: *DoA recommends that documents, invoices, and related information be placed in a central location to ensure expenses related to the CARES Act – Institutional Portion funding are easily accessible, complete, and maintained in compliance with federal retention requirements.*



Institutional Budget

DoA assessed the University’s internal controls over budgeting and cash management of the CARES HEERF Institutional Portion funds to determine compliance with guidance from the USDOE’s FAQ³ about the Institutional Portion, which directed the University to be able to describe internal controls that it had in place to ensure that the funds were used for allowable purposes and in accordance with the cash management principles. As part of the assessment, DoA found that the awarding of funds to the University through the CARES Act, caused the University to develop new processes and procedures for the utilization of the funds awarded to the University outside of its normal budgeting and expenditure processes.

Dr. Alan Robertson, Vice President for Finance and Administration/Chief Financial Officer, and representatives from the Office of the Controller led the budget process for reimbursing the University for costs related to COVID-19 based on the guidance provided by the USDOE and the Certification and Agreement. DoA found that the University did not have a document establishing a specific budget for costs to be applied to the CARES Act- Institutional Portion Funds. However, on May 15, 2020, Dr. Robertson provided Tonya Jackson, University Controller, an official letter authorizing the drawdown of the \$6,525,662 CARES Act – Institutional Portion funding, with guidance for using the funds to cover the following incurred reimbursable expenses identified by Dr. Robertson as being allowable under the criteria established by the CARES Act – Institutional Portion guidance.



COVID-19 Pandemic Expenditure	
Type	Amount
Revenue Loss from Housing and Dining	\$3,807,827
Reimbursement for COVID-19 Expenses YTD	\$2,740,420
Total	\$6,548,247

Hence, this document provided the Office of Controller staff guidance on the use of the funds, absent an official budget. The Office of Controller worked with the University Budget Office to establish Fund Account - 210 to

³ [Frequently Asked Questions about the Institutional Portion](#)



manage both CARES Act – Student Funds and CARES Act - Institutional funding expenditures. In June 2020, University established Fund Account- 211 for the CARES Act- Institutional Funds and moved all associated expenses into the new fund account. The separation of accounts increased the University’s ability to identify and account for expenses related to each fund based on allowability of the funds.

Therefore, DoA was able to confirm that internal controls were in place to ensure that the funds were used for allowable purposes and in accordance with the cash management principles, as required by guidance from the USDOE’s FAQ⁴. However, DoA noted controls could be strengthened for future federal funds awarded the University in response to the COVID-19 pandemic in the following areas:

- Budget summaries were not developed and distributed to department management on a regular basis responsible for the expenditure of funds. ***DoA recommends detailed budget summaries be provided to key members of staff that would allow for regular tracking of expenses and encumbrances and informed decision making when considering purchases and/or deciding the funding source to be used for incurred expenses.***
- A process was not put in place to provide the President and his senior leadership team with regular expenditure, reporting, and other compliance information to effectively monitor the funds. ***DoA recommends that dashboards be developed to provide an analysis of federal funding to ensure timely and informed decision making by management across the organization.***

Institutional Reporting

The Certification and Agreement required the University to post a report to their website at 30-days, then, every 45-days thereafter, until the guidance was changed to quarterly in August 2020. Each report included the following required elements:

1. An acknowledgement that the institution signed and returned to the USDOE the Certification and Agreement and the assurance that the institution has used, or intends to use, no less than 50 percent of the funds received under Section 18004(a)(1) of the CARES Act for expenses related to the disruption of campus operations;
2. The total amount of funds that the institution received from the USDOE pursuant to the institution's Certification and Agreement for Emergency Financial Aid Grants to Students;
3. The total amount of Emergency Institutional funding allocated to reimburse the University for expenditures to students for loss of services; and
4. The total amount of Emergency Institutional funding allocated to reimburse the University for expenditures related to costs associated with significant changes to the delivery of instruction due to the coronavirus under Section 18004(a)(1) and Section 18004(c) of the CARES Act.

⁴ [Frequently Asked Questions about the Institutional Portion](#)



In addition to reviewing the 30-day and 45-day reports, we also reviewed the first quarterly report posted to the COVID-19 webpage in October 2020. The report reflected the University’s total amount of funds expended as \$6,525,662, under Section 18004(a)(1).

Our review determined the University created a Coronavirus website to post all required reports as required by the Certification and Agreement: [Coronavirus- Florida Agricultural and Mechanical University2021 \(famu.edu\)](https://www.famu.edu/coronavirus). The University posted the required 30-day, 45-day, and Quarterly reports timely and accurately to the University’s COVID-19 webpage.



APPENDIX A: PURPOSE, SCOPE, AND METHODOLOGY

Purpose and Scope

The purpose of the assurance service was to determine whether the University appropriately used the funds allocated for the Institutional Portion under the CARES Act as detailed in the Recipient's Funding Certification and Agreement.

Methodology

As part of the engagement we:

- Reviewed the CARES Act law [Public Law No. 116-136], guidance, such as Frequently Asked Questions and CARES Act HEERF reporting requirements, provided by the USDOE, and applicable University policies;
- Completed evaluations on the University's reimbursement and expenditure data to ensure the expenses were appropriate;
- Reviewed applicable general ledger data in iRattler coded to the funds 210 and 211;
- Reviewed past audits, risk assessments, University practices, and the University's Coronavirus website information; and
- Assessed internal controls put in place to manage the institutional portion funds in accordance with the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Internal Control - Integrated Framework.



APPENDIX B: Funding Certification and Agreement - Institutional Portion

**Recipient’s Funding Certification and Agreement
 for the Institutional Portion of the Higher Education Emergency Relief Fund
 Formula Grants Authorized by Section 18004(a)(1) of the Coronavirus Aid, Relief, and
 Economic Security (CARES) Act**

Sections 18004(a)(1) and 18004(c) of the CARES Act, Pub. L. No. 116-136 (March 27, 2020), authorizes the Secretary of Education (“Secretary”) to allocate a maximum institutional portion of the formula grant funds in the amount of \$ \$ 6,525,662.00 (up to 50 percent of the amount authorized under Section 18004(a)(1) of the CARES Act) to Florida A&M University (“Recipient”).

Section 18004(c) of the CARES Act allows Recipient to use up to 50 percent of the funds received to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus so long as such costs do not include payment to contractors for the provision of pre-enrollment recruitment activities, including marketing and advertising; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship (collectively referred to as “Recipient’s Institutional Costs”). Section 18004(c) also requires Recipient to use no less than fifty percent of the funds received to provide emergency financial aid grants to students for expenses related to the disruption of campus operations due to the coronavirus (including eligible expenses under a student’s cost of attendance such as food, housing, course materials, technology, health care, and child care). This Certification and Agreement solely concerns Recipient’s Institutional Costs, as defined above.

To address Recipient’s Institutional Costs, and pursuant to the Secretary’s authority under the CARES Act and associated with the coronavirus emergency, as stated in Proclamation 9994 of March 13, 2020, “Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak,” *Federal Register* Vol. 85, No. 53 at 15337-38 (hereinafter “Proclamation of National Emergency”), the Secretary and Recipient agree as follows:

1. The Secretary will provide Recipient funds for Recipient’s Institutional Costs as authorized under Sections 18004(a)(1) and 18004(c) of the CARES Act.
2. As a condition for receiving funds for Recipient’s Institutional Costs, Recipient must have entered into the Funding Certification and Agreement for Emergency Financial Aid Grants to Students under the CARES Act. Recipient may, but is not required to, use funds designated for Recipient’s Institutional Costs to provide additional emergency financial aid grants to students for expenses related to the disruption of campus operations due to coronavirus. If Recipient chooses to use funds designated for Recipient’s Institutional Costs to provide such emergency financial aid grants to students, then the funds are subject to the requirements in the Funding Certification and Agreement for the Emergency Financial Aid Grants to Students under the CARES Act, entered into between Recipient and the Secretary.
3. The Secretary urges Recipient to devote the maximum amount of funds possible to emergency financial aid grants to students, including some or all of the funds earmarked for Recipient’s Institutional Costs, especially if Recipient has significant endowment or other resources



at its disposal. The Secretary urges Recipient to take strong measures to ensure that emergency financial aid grants to students are made to the maximum extent possible.

4. In consideration for the funds and as conditions for their receipt, Recipient warrants, acknowledges, and agrees that:

(a) The funds shall be used solely for the purposes authorized in Section 18004(c) of the CARES Act. In accordance with Section 18004(c) of the CARES Act, Recipient shall not use funds for payment to contractors for the provision of pre-enrollment recruitment activities, which include marketing and advertising; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship.

(b) Recipient retains discretion in determining how to allocate and use the funds provided hereunder, provided that funds will be spent only on those costs for which Recipient has a reasoned basis for concluding such costs have a clear nexus to significant changes to the delivery of instruction due to the coronavirus. It is permissible for Recipient to use the funds for Recipient's Institutional Costs to reimburse itself for costs related to refunds made to students for housing, food, or other services that Recipient could no longer provide, or for hardware, software, or internet connectivity that Recipient may have purchased on behalf of students or provided to students.

(c) Consistent with Section 18006 of the CARES Act, Recipient agrees that to the greatest extent practicable, Recipient will pay all of its employees and contractors during the period of any disruptions or closures related to the coronavirus. The Department would not consider the following Recipient's Institutional Costs to be related to significant changes to the delivery of instruction due to the coronavirus, and therefore would not view them as allowable expenditures: senior administrator and/or executive salaries, benefits, bonuses, contracts, incentives; stock buybacks, shareholder dividends, capital distributions, and stock options; and any other cash or other benefit for a senior administrator or executive.

(d) Recipient's Institutional Costs must have been first incurred on or after March 13, 2020, the date of the Proclamation of National Emergency.

(e) Recipient will comply with all reporting requirements including those in Section 15011(b)(2) of Division B of the CARES Act and submit required quarterly reports to the Secretary, at such time and in such manner and containing such information as the Secretary may reasonably require (See also 2 CFR 200.327-200.329). The Secretary may require additional reporting in the future, including but not limited to reporting on the use of the funds for Recipient's Institutional Costs, demonstrating such use was in accordance with Section 18004(c), accounting for the amount of reimbursements to the Recipient for costs related to refunds made to students for housing, food, or other services that Recipient could no longer provide, and describing any internal controls Recipient has in place to ensure that funds were used for allowable purposes and in accordance with cash management principles.

(f) Recipient shall comply with all requirements in Attachment A to this Certification and Agreement.



(g) Recipient shall promptly and to the greatest extent practicable use the funds for Recipient’s Institutional Costs by one year from the date of this Certification and Agreement, and document its efforts to do so as part of the reports specified in subsection (e) above.

(h) Recipient shall cooperate with any examination of records with respect to the funds for Recipient’s Institutional Costs by making records and authorized individuals available when requested, whether by (i) the U.S. Department of Education and/or its Inspector General; or (ii) any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

(i) Recipient’s failure to comply with this Certification and Agreement, its terms and conditions, and/or all relevant provisions and requirements of the CARES Act or any other applicable law may result in Recipient’s liability under the False Claims Act, 31 U.S.C. § 3729, *et seq.*; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; 18 USC § 1001, as appropriate; and all of the laws and regulations referenced in Attachment A, which is incorporated by reference hereto.

RECIPIENT or Authorized Representative of Recipient 
OPEID Number 00148000
DATE 07/06/2020



Attachment A to Recipient’s CARES Funding Certification and Agreement

Recipient assures and certifies the following:

- Recipient will comply with all applicable assurances in OMB Standard Forms 424B and D (Assurances for Non-Construction and Construction Programs), including the assurances relating to the legal authority to apply for assistance; access to records; conflict of interest; nondiscrimination; Hatch Act provisions; labor standards; Single Audit Act; and the general agreement to comply with all applicable Federal laws, executive orders and regulations.
- With respect to the certification regarding lobbying in Department Form 80-0013, no Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making or renewal of Federal grants under this program; Recipient will complete and submit Standard Form-LLL, “Disclosure Form to Report Lobbying,” when required (34 C.F.R. Part 82, Appendix B); and Recipient will require the full certification, as set forth in 34 C.F.R. Part 82, Appendix A, in the award documents for all subawards at all tiers.
- Recipient will comply with the provisions of all applicable acts, regulations and assurances; the following provisions of Education Department General Administrative Regulations (EDGAR) 34 CFR parts 75, 77, 79, 81, 82, 84, 86, 97, 98, and 99; the OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in 2 CFR part 200, as adopted and amended as regulations of the Department in 2 CFR part 3474.

Paperwork Burden Statement

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1840-0842. The time required to complete this information collection is estimated to be 2,853 total burden hours. If you have any comments concerning the accuracy of the time estimate or suggestions for improving this form, please write to: Hilary Malawer, 400 Maryland Avenue, SW. Washington, D.C. 20202.



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STATEMENT OF ACCORDANCE

The Division of Audit and Compliance’s mission is to provide independent, objective assurance and consulting services designed to add value and improve the University’s operations. It helps the University accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

We conducted this assurance service in accordance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the assurance service to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our engagement objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

Please address inquiries regarding this report to the Division of Audit at (850) 412-5479.

<http://www.famu.edu/index.cfm?AuditandCompliance&AboutAuditandCompliance>