

Attachment L
Fitchburg State University
MOSFA 2021 Final

Fitchburg State University

**Independent Accountant's Report on
Management's Assertion on Compliance with
Specified Requirements Applicable to the
Massachusetts Office of Student Financial
Assistance Program Cluster**

June 30, 2021

Fitchburg State University

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Independent Accountant's Report on Management's Assertion
on Compliance with Specified Requirements Applicable to the
Massachusetts Office of Student Financial Assistance Program Cluster

The Board of Trustees
Fitchburg State University

We have examined management of Fitchburg State University's assertion, included in its representation letter dated September 12, 2022, that Fitchburg State University complied with the following compliance requirements (the "specified requirements") as specified in The Massachusetts Office of Student Financial Assistance ("MOSFA") *Student Financial Assistance Attestation Guide, Fifth Edition* (the "Guide"), during the year ended June 30, 2021:

- Institutional eligibility
- Student eligibility
- Reporting
- Disbursements
- Refunds

Fitchburg State University's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about Fitchburg State University's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the Guide. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Fitchburg State University complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Fitchburg State University complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on Fitchburg State University's compliance with the specified requirements.

In our opinion, management's assertion that Fitchburg State University complied with the specified requirements during the year ended June 30, 2021, included in its representation letter dated September 12, 2022, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Massachusetts Department of Higher Education, the Office of the State Auditor, the Office of the State Comptroller of the Commonwealth of Massachusetts and the Board of Trustees, management and others within Fitchburg State University, and is not intended to be and should not be used by anyone other than these specified parties.



Hartford, Connecticut
September 12, 2022

Fitchburg State University

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2021**

None

Fitchburg State University

**Summary Schedule of Prior Review Findings
Year Ended June 30, 2021**

None

Independent Auditor's Report on Supplementary Information

The Board of Trustees
Fitchburg State University

We have audited the financial statements of Fitchburg State University as of and for the year ended June 30, 2021, and have issued our report thereon dated December 9, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole.

The Schedule of Population, Items Tested and Findings for Massachusetts State Financial Aid Program Cluster (the "Schedule") is presented for purposes of additional analysis as required by the Massachusetts Office of Student Financial Assistance ("MOSFA") *Student Financial Assistance Attestation Guide, Fifth Edition*, and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Hartford, Connecticut
September 12, 2022

Fitchburg State University

**Schedule of Population, Items Tested and Findings for
Massachusetts State Financial Aid Program Cluster
Year Ended June 30, 2021**

| | <u>Description of category</u> | <u>Number of students</u> | <u>Percent of population</u> | <u>Amount of awards</u> | <u>Percent of population</u> |
|---|------------------------------------|-------------------------------|----------------------------------|-----------------------------|----------------------------------|
| General Scholarship (MASSGrant) | Population | 1,049 | 100% | \$ 1,230,995 | 100% |
| | Tested | 34 | 3.24% | 39,650 | 3.22% |
| | Findings | - | 0.00% | - | 0.00% |
| Christian A. Herter Memorial Scholarship | Population | 1 | 100% | 9,350 | 100% |
| | Tested | 1 | 100% | 9,350 | 100.00% |
| | Findings | - | 0.00% | - | 0.00% |
| Part Time Student Grant | Population | 16 | 100% | 7,500 | 100% |
| | Tested | 1 | 6.25% | 375 | 5.00% |
| | Findings | - | 0.00% | - | 0.00% |
| Need Based Cash Grant Program | Population | 578 | 100% | 811,398 | 100% |
| | Tested | 13 | 2.25% | 17,000 | 2.10% |
| | Findings | - | 0.00% | - | 0.00% |
| Massachusetts Foster Child Grant | Population | 10 | 100% | 52,710 | 100% |
| | Tested | 1 | 10.00% | 2,150 | 4.08% |
| | Findings | - | 0.00% | - | 0.00% |
| Early Childhood Educators Scholarship | Population | 5 | 100% | 27,600 | 100% |
| | Tested | 1 | 20.00% | 7,200 | 26.09% |
| | Findings | - | 0.00% | - | 0.00% |
| John & Abigail Adams Scholarship | Population | 305 | 100% | 271,231 | 100% |
| | Tested | 5 | 1.64% | 4,365 | 1.61% |
| | Findings | - | 0.00% | - | 0.00% |

Fitchburg State University

**Schedule of Population, Items Tested and Findings for
Massachusetts State Financial Aid Program Cluster
Year Ended June 30, 2021**

| | <u>Description of category</u> | <u>Number of students</u> | <u>Percent of population</u> | <u>Amount of awards</u> | <u>Percent of population</u> |
|--|------------------------------------|-------------------------------|----------------------------------|-----------------------------|----------------------------------|
| GEAR UP Scholarship | Population | 7 | 100% | \$ 3,600 | 100% |
| | Tested | 1 | 14.29% | 400 | 11.11% |
| | Findings | - | 0.00% | - | 0.00% |
| National Guard Tuition & Fee Assistance | Population | 68 | 100% | 27,689 | 100% |
| | Tested | 1 | 1.47% | 206 | 0.74% |
| | Findings | - | 0.00% | - | 0.00% |
| Need Based Tuition Waiver | Population | 581 | 100% | 502,300 | 100% |
| | Tested | 12 | 2.07% | 9,942 | 1.98% |
| | Findings | - | 0.00% | - | 0.00% |
| Categorical Tuition Waiver | Population | 115 | 100% | 96,217 | 100% |
| | Tested | 5 | 4% | 2,425 | 3% |
| | Findings | - | 0% | - | 0% |
| Massachusetts Education Financing Authority Prepaid Tuition Waiver | Population | 2 | 100% | 13,264 | 100% |
| | Tested | 1 | 50% | 10,655 | 0% |
| | Findings | - | 0% | - | 0% |
| Joint Admission Tuition Advantage Program Tuition Waiver | Population | 76 | 100% | 56,896 | 100% |
| | Tested | 1 | 1.32% | 727 | 1.28% |
| | Findings | - | 0.00% | - | 0.00% |

Fitchburg State University

**Schedule of Population, Items Tested and Findings for
Massachusetts State Financial Aid Program Cluster
Year Ended June 30, 2021**

| | <u>Description of category</u> | <u>Number of students</u> | <u>Percent of population</u> | <u>Amount of awards</u> | <u>Percent of population</u> |
|--|------------------------------------|-------------------------------|----------------------------------|-----------------------------|----------------------------------|
| Senator Paul E. Tsongas Scholarship Tuition Waiver | Population | 4 | 100% | \$ 41,290 | 100% |
| | Tested | 1 | 25.00% | 9,595 | 23.24% |
| | Findings | - | 0.00% | - | 0.00% |
| Washington Center Program Tuition Waiver | Population | 3 | 100% | 1,455 | 100% |
| | Tested | 1 | 33.33% | 485 | 33.33% |
| | Findings | - | 0.00% | - | 0.00% |
| DCF Adopted Child Tuition Waiver and Fee Assistance Program | Population | 32 | 100% | 147,027 | 100% |
| | Tested | 1 | 3.13% | 10,565 | 7.19% |
| | Findings | - | 0.00% | - | 0.00% |
| DCF Foster Child Tuition Waiver and Fee Assistance Program | Population | 18 | 100% | 16,044 | 100% |
| | Tested | 1 | 5.56% | 970 | 6.05% |
| | Findings | - | 0.00% | - | 0.00% |
| Stanley Z. Koplik Certificate of Mastery Tuition Waiver | Population | 5 | 100% | 4,850 | 100% |
| | Tested | 1 | 20.00% | 970 | 20.00% |
| | Findings | - | 0.00% | - | 0.00% |
| Early College Grant | Population | 57 | 100% | 23,295 | 100% |
| | Tested | 1 | 2% | 616 | 0% |
| | Findings | - | 0% | - | 0% |
| Foster Child Fee Waiver | Population | 18 | 100% | 147,494 | 100% |
| | Tested | 1 | 5.56% | 9,595 | 6.51% |
| | Findings | - | 0.00% | - | 0.00% |

Fitchburg State University

**Schedule of Population, Items Tested and Findings for
Massachusetts State Financial Aid Program Cluster
Year Ended June 30, 2021**

| | <u>Description of category</u> | <u>Number of students</u> | <u>Percent of population</u> | <u>Amount of awards</u> | <u>Percent of population</u> |
|---|------------------------------------|-------------------------------|----------------------------------|-----------------------------|----------------------------------|
| Agnes Lindsey Scholarship | Population | 1 | 100% | \$ 800 | 100% |
| | Tested | 1 | 100.00% | 800 | 100.00% |
| | Findings | - | 0.00% | - | 0.00% |
| MA Grant Plus | Population | 517 | 100% | 488,650 | 100% |
| | Tested | 17 | 3.29% | 14,900 | 3.05% |
| | Findings | - | 0.00% | - | 0.00% |
| MSCBA Housing Grant | Population | 203 | 100% | 237,249 | 100% |
| | Tested | 4 | 1.97% | 3,000 | 1.26% |
| | Findings | - | 0.00% | - | 0.00% |
| Public Service Grant | Population | 1 | 100% | 10,654 | 100% |
| | Tested | 1 | 100.00% | 10,654 | 100.00% |
| | Findings | - | 0.00% | - | 0.00% |
| State University Internship Incentive Program | Population | 27 | 100% | 126,030 | 100% |
| | Tested | 1 | 3.70% | 3,150 | 2.50% |
| | Findings | - | 0.00% | - | 0.00% |

Fitchburg State University

Notes to Schedule of Population, Items Tested and Findings for Massachusetts State Financial Aid Program Cluster June 30, 2021

Note 1 - Basis of presentation

The accompanying schedule of population, items tested and findings for Massachusetts State Financial Aid Program Cluster (the "Schedule") includes items tested and findings as a percentage of the total grant of Fitchburg State University under programs of the Commonwealth of Massachusetts for the year ended June 30, 2021. Various departments and agencies of the Commonwealth of Massachusetts have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the Commonwealth of Massachusetts. Because the Schedule presents only a selected portion of the operations of Fitchburg State University, it is not intended to, and does not, present the financial position, changes in net position or cash flows of Fitchburg State University.

Note 2 - Summary of significant accounting policies

Basic financial statements

The accounting policies of Fitchburg State University conform to accounting principles generally accepted in the United States of America, as prescribed by the Governmental Accounting Standards Board ("GASB").

Schedule of population, items tested and findings for Massachusetts State Financial Aid Program Cluster

The accompanying schedule is presented on the accrual basis of accounting. For cost-reimbursement awards, expenditures have been recognized to the extent of allowable costs incurred. For performance-based awards, expenditures reported represent amounts earned.



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