

Fitchburg State University

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

June 30, 2016

Fitchburg State University

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

The Board of Trustees
Fitchburg State University
Fitchburg, Massachusetts

We have examined management's assertions, included in its representation letter dated November 28, 2016, that Fitchburg State University complied with the following compliance requirements as specified in The Massachusetts Office of Student Financial Assistance Attestation Guide (Fifth Edition, August 2013) for the year ended June 30, 2016:

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

As discussed in that representation letter, management is responsible for Fitchburg State University's compliance with those requirements. Our responsibility is to express an opinion on management's assertions about Fitchburg State University's compliance based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about Fitchburg State University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Fitchburg State University's compliance with specified requirements.

In our opinion, management's assertion that Fitchburg State University complied with the aforementioned requirements for the year ended June 30, 2016 is fairly stated, in all material respects.

This report is intended solely for the use of the Department of Higher Education of the Commonwealth of Massachusetts, 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.



Boston, Massachusetts
November 28, 2016

Fitchburg State University
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016

None

Fitchburg State University
Summary Schedule of Prior Findings
Year Ended June 30, 2016

None

Independent Auditor's Report on Supplementary Information

The Board of Trustees
Fitchburg State University
Fitchburg, Massachusetts

We have audited the financial statements of the business-type activities and discretely presented component unit of Fitchburg State University (a department of the Commonwealth of Massachusetts) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Fitchburg State University's basic financial statements, and have issued our report thereon, dated November 15, 2016, which contained unmodified opinions on those financial statements. We conducted our audit in accordance with 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. Our audit was conducted for the purpose of forming opinions on the financial statements of Fitchburg State University as a whole. The supplementary information included on pages 6 to 9 is presented for purposes of additional analysis and to comply with the reporting requirements of the Massachusetts Office of Student Financial Assistance 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.

This report is intended solely for the information and use of the Department of Higher Education of the Commonwealth of Massachusetts, the Office of the State Auditor and 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.



Boston, Massachusetts
November 28, 2016

Fitchburg State University

**Schedule of Population, Items Tested and Findings for
Massachusetts State Financial Aid Program Cluster
Year Ended June 30, 2016**

	<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	1,118	100%	\$ 844,674	100%
	Tested	19	1.70%	16,251	1.92%
	Findings	-	0.00%	-	0.00%
Christian A. Herter Memorial Scholarship	Population	2	100%	\$ 14,750	100%
	Tested	1	50%	10,850	73.56%
	Findings	-	0.00%	-	0.00%
Part Time Student Grant	Population	11	100%	\$ 5,225	100%
	Tested	1	9.09%	275	5.26%
	Findings	-	0.00%	-	0.00%
Need Based Cash Grant Program	Population	429	100%	\$ 792,648	100%
	Tested	9	2.10%	15,670	1.98%
	Findings	-	0.00%	-	0.00%
Massachusetts No Interest Loan	Population	53	100%	\$ 121,680	100%
	Tested	1	1.89%	2,000	1.64%
	Findings	-	0.00%	-	0.00%
Completion Incentive Grant Fund	Population	80	100%	\$ 72,800	100%
	Tested	2	2.50%	1,800	2.47%
	Findings	-	0.00%	-	0.00%
Massachusetts Foster Child Grant	Population	8	100%	\$ 18,000	100%
	Tested	1	12.50%	3,150	17.50%
	Findings	-	0.00%	-	0.00%

Fitchburg State University

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Massachusetts State Financial Aid Program Cluster
Year Ended June 30, 2016**

	<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>
Early Childhood Educators Scholarship	Population	7	100%	\$ 26,400	100%
	Tested	1	14.29%	2,400	9.09%
	Findings	-	0.00%	-	0.00%
John & Abigail Adams Scholarship	Population	458	100%	\$ 415,859	100%
	Tested	5	1.09%	4,850	1.17%
	Findings	-	0.00%	-	0.00%
Massachusetts High Demand Scholarship	Population	3	100%	\$ 11,550	100%
	Tested	1	33.33%	4,200	36.36%
	Findings	-	0.00%	-	0.00%
GEAR UP Scholarship	Population	58	100%	\$ 52,950	100%
	Tested	2	3.45%	2,000	3.78%
	Findings	-	0.00%	-	0.00%
National Guard Tuition & Fee Assistance	Population	33	100%	\$ 24,258	100%
	Tested	1	3.03%	485	2.00%
	Findings	-	0.00%	-	0.00%
Need Based Tuition Waiver	Population	537	100%	\$ 468,491	100%
	Tested	11	2.05%	9,679	2.07%
	Findings	-	0.00%	-	0.00%
Categorical Tuition Waiver	Population	104	100%	\$ 90,858	100%
	Tested	5	4.81%	4,424	4.87%
	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, 2016**

	<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>
Massachusetts Education Financing Authority Prepaid Tuition Waiver	Population	24	100%	137,900	100%
	Tested	1	4.17%	2,105	1.53%
	Findings	-	0.00%	-	0.00%
Joint Admission Tuition Advantage Program Tuition Waiver	Population	58	100%	\$ 14,961	100%
	Tested	1	1.72%	80	0.53%
	Findings	-	0.00%	-	0.00%
Senator Paul E. Tsongas Scholarship Tuition Waiver	Population	19	100%	\$ 177,977	100%
	Tested	1	5.26%	8,965	5.04%
	Findings	-	0.00%	-	0.00%
Washington Center Program Tuition Waiver	Population	4	100%	\$ 1,940	100%
	Tested	1	25.00%	485	25.00%
	Findings	-	0.00%	-	0.00%
DCF Adopted Child Tuition Waiver and Fee Assistance Program	Population	13	100%	\$ 108,980	100%
	Tested	1	7.69%	8,273	7.59%
	Findings	-	0.00%	-	0.00%
DCF Foster Child Tuition Waiver and Fee Assistance Program	Population	17	100%	\$ 13,943	100%
	Tested	1	5.88%	970	6.96%
	Findings	-	0.00%	-	0.00%
Stanley Z. Koplik Certificate of Mastery Tuition Waiver	Population	4	100%	\$ 3,516	100%
	Tested	1	25.00%	970	27.59%
	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, 2016**

	<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>
State University Internship Incentive Program	Population	67	100%	\$ 138,330	100%
	Tested	2	2.99%	7,900	5.71%
	Findings	-	0.00%	-	0.00%

See Independent Auditor's Report on Supplementary Information on Page 5.



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