

**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**

**FOR THE YEAR ENDED JUNE 30, 2013**





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

FOR THE YEAR ENDED JUNE 30, 2013

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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 October 15, 2013, that Fitchburg State University complied with the following compliance requirements as specified in The Massachusetts Office of Student Financial Assistance Attestation Guide (Fourth Edition, April 2007) for the year ended June 30, 2013:

- 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, 2013 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.

*Ercolini & Company LLP*

Boston, Massachusetts  
October 15, 2013

FITCHBURG STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013

NONE

FITCHBURG STATE UNIVERSITY  
SUMMARY SCHEDULE OF PRIOR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2013

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, 2013, which collectively comprise Fitchburg State University's basic financial statements, and have issued our report thereon, dated October 15, 2013, which contained an unmodified opinion 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 an opinion on the financial statements of Fitchburg State University as a whole. The supplementary information included on pages 5 to 7 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, 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.

*Ercolini & Company LLP*

Boston, Massachusetts  
October 15, 2013

FITCHBURG STATE UNIVERSITY

SCHEDULE OF POPULATION, ITEMS TESTED, AND FINDINGS FOR  
MASSACHUSETTS STATE FINANCIAL AID PROGRAM CLUSTER

FOR THE YEAR ENDED JUNE 30, 2013

	<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 Assistance for Student Success (MASSGrant)	Population	951	100%	\$ 531,881	100%
	Tested	11	1.16%	6,650	1.25%
	Findings	-	0.00%	-	0.00%
Part Time Grant Program	Population	24	100%	\$ 7,200	100%
	Tested	1	4.17%	225	3.13%
	Findings	-	0.00%	-	0.00%
Cash Grant Program	Population	501	100%	\$ 856,975	100%
	Tested	5	1.00%	8,370	0.98%
	Findings	-	0.00%	-	0.00%
Massachusetts No Interest Loan Program	Population	71	100%	\$ 147,150	100%
	Tested	1	1.41%	1,500	1.02%
	Findings	-	0.00%	-	0.00%
Foster Child Grant Program	Population	3	100%	\$ 13,500	100%
	Tested	1	33.33%	4,500	33.33%
	Findings	-	0.00%	-	0.00%



FITCHBURG STATE UNIVERSITY

SCHEDULE OF POPULATION, ITEMS TESTED, AND FINDINGS FOR  
MASSACHUSETTS STATE FINANCIAL AID PROGRAM CLUSTER - CONTINUED

FOR THE YEAR ENDED JUNE 30, 2013

	<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>
Paraprofessional Teacher Preparation Grant	Population	6	100%	\$ 20,077	100%
	Tested	1	16.67%	2,700	13.45%
	Findings	-	0.00%	-	0.00%
Early Childhood Educators Scholarship	Population	11	100%	\$ 56,235	100%
	Tested	1	9.09%	4,800	8.54%
	Findings	-	0.00%	-	0.00%
John & Abigail Adams Scholarship	Population	455	100%	\$ 417,660	100%
	Tested	9	1.98%	8,730	2.09%
	Findings	-	0.00%	-	0.00%
GEAR UP Scholarship	Population	17	100%	\$ 15,950	100%
	Tested	1	5.88%	1,000	6.27%
	Findings	-	0.00%	-	0.00%
National Guard Tuition & Fee Assistance	Population	20	100%	\$ 14,388	100%
	Tested	1	5.00%	485	3.37%
	Findings	-	0.00%	-	0.00%
Need Based Tuition Waiver	Population	632	100%	\$ 507,844	100%
	Tested	6	0.95%	5,159	1.02%
	Findings	-	0.00%	-	0.00%
Categorical Tuition Waivers	Population	78	100%	\$ 57,716	100%
	Tested	5	6.41%	2,385	4.13%
	Findings	-	0.00%	-	0.00%

See independent auditor's report on supplementary information on page 4.

FITCHBURG STATE UNIVERSITY

SCHEDULE OF POPULATION, ITEMS TESTED, AND FINDINGS FOR  
MASSACHUSETTS STATE FINANCIAL AID PROGRAM CLUSTER - CONTINUED

FOR THE YEAR ENDED JUNE 30, 2013

	<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	42	100%	\$ 6,391	100%
	Tested	42	100%	6,391	100%
	Findings	-	0.00%	-	0.00%
MassTransfer Tuition Waiver	Population	15	100%	\$ 3,864	100%
	Tested	1	6.67%	80	2.07%
	Findings	-	0.00%	-	0.00%
Senator Paul E. Tsongas Scholarship Tuition Waiver	Population	6	100%	\$ 5,820	100%
	Tested	1	16.67%	970	16.67%
	Findings	-	0.00%	-	0.00%
Washington Center Program Tuition Waiver	Population	2	100%	\$ 970	100%
	Tested	1	50.00%	485	50.00%
	Findings	-	0.00%	-	0.00%
DSS Adopted Children Tuition Waiver	Population	6	100%	\$ 5,335	100%
	Tested	1	16.67%	485	9.09%
	Findings	-	0.00%	-	0.00%
DSS Foster Care Children Tuition Waiver	Population	11	100%	\$ 9,215	100%
	Tested	1	9.09%	485	5.26%
	Findings	-	0.00%	-	0.00%
Stanely Z. Koplik Certificate of Mastery Tuition Waiver	Population	7	100%	\$ 6,790	100%
	Tested	1	14.29%	970	14.29%
	Findings	-	0.00%	-	0.00%

See independent auditor's report on supplementary information on page 4.