

# WEBER STATE UNIVERSITY

---

Single Audit Management Letter  
For the Year Ended June 30, 2016

---

Report No. 16-24



## OFFICE OF THE STATE AUDITOR

### AUDIT LEADERSHIP:

John Dougall, State Auditor  
Van Christensen, CPA, Audit Director  
Ariane Gibson, CPA, Audit Supervisor



OFFICE OF THE  
UTAH STATE AUDITOR

**SINGLE AUDIT MANAGEMENT LETTER NO. 16-24**

November 2, 2016

To the Board of Trustees, Audit Committee,  
and  
Charles A. Wight, President  
Weber State University

This management letter is issued as a result of Weber State University's (the University's) portion of the statewide federal compliance audit for the year ended June 30, 2016. Our final report on compliance and internal control over compliance issued to meet the reporting requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is issued under separate cover. We tested the following federal programs as major programs on a statewide level:

- Student Financial Assistance Cluster
- Career & Technical Education Program
- TRIO Cluster
- Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)

In planning and performing our statewide compliance audit of the programs listed above, we considered the University's compliance with the applicable types of compliance requirements as described in the *OMB Compliance Supplement* for the year ended June 30, 2016. We also considered the University's internal control over compliance with the types of requirements described above that could have a direct and material effect on the major programs tested in order to determine the auditing procedures that were appropriate in the circumstances for the purpose of expressing an opinion on compliance 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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 to detect and correct on a timely basis noncompliance with a type of compliance requirement of a federal program. 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 that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purposes described in the second paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

We did not identify any deficiencies in the University's internal control that we consider to be material weaknesses. However, we consider the deficiency in internal control over compliance presented in the accompanying finding and recommendation to be a significant deficiency.

The University's written response to and Corrective Action Plan for the finding identified in our audit was not subjected to the audit procedures applied in our audit and, accordingly, we express no opinion on them.

The purpose of this communication is solely to describe the scope of our testing of internal control over compliance and the results of that testing. Accordingly, this communication is not suitable for any other purpose.

We appreciate the courtesy and assistance extended to us by the personnel of the University during the course of our audit, and we look forward to a continuing professional relationship. If you have any questions, please contact me.

Sincerely,



Van Christensen, CPA  
Audit Director  
801-538-1394  
[vchristensen@utah.gov](mailto:vchristensen@utah.gov)

cc: Dr. Norman C. Tarbox, Vice President for Administrative Services  
Steven E. Nabor, Senior Associate Vice President for Financial Services  
Ronald L. Smith, Controller  
Bryce Barker, Director of Internal Audit  
Wendell W. Rich, Director of Financial Reporting and Investments  
Jed W. Spencer, Director of Financial Aid and Scholarships  
Roxann King, Grant Accountant  
Carl J. Porter, Executive Director of Academic Support Centers and Programs  
Eddie Hoyle, Director, Student Support Services  
Linda Tobias, Director, Upward Bound  
Rebecca Tierney, Director TRIO Talent Search  
Julie Snowball, Director, Career and Technical Education  
James Taylor, Office of Sponsored Projects

# **WEBER STATE UNIVERSITY**

## **Single Audit Management Letter**

FINDING AND RECOMMENDATION  
FOR THE YEAR ENDED JUNE 30, 2016

### **NONCOMPLIANCE WITH CTE REPORTING REQUIREMENTS**

(Significant Deficiency and Reportable Noncompliance to Federal Program)

Federal Agency: **Department of Education**

CFDA Number and Title: **84.048 Career and Technical Education – Carl Perkins**

Federal Award Number: **V048A150044**

Questioned Costs: N/A

Pass-through Entity: N/A

Prior Year Single Audit Report Finding Number: N/A

Weber State University did not provide data to the general public regarding the level of performance for the core indicators of performance described in Section 113 (b)(4) of the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV). Federal regulations (20 USC 2323(b)(4)(C)(v)) require that the University's performance data be made available to the general public through a variety of formats, including electronically through the internet. The University's CTE program personnel were unaware of the requirement. Failure to report the required information in the proper format as described above, results in noncompliance with grant requirements.

#### **Recommendation:**

**We recommend that the University improve its understanding of the CTE program requirements and establish an internal control to ensure that its data for the core indicators of performance is made available to the general public using the required formats.**

#### **University's Response:**

*We agree with the finding.*

#### **Corrective Action Plan:**

*The staff of the Weber State University (WSU) Career and Technical Education (CTE) office will include the exact performance metrics, as reported by USBE, in the "Other Comments" section under each appropriate core indicator response in the WSU CTE Local Plan. Upon approval from the USBE CTE department, the local plan/report will be uploaded/updated annually on the WSU CTE website where the general public has full access. This has already been completed/corrected for the current award year and will continue with future reporting cycles. The corrected report can be found at [www.weber.edu/cte](http://www.weber.edu/cte) under the Carl D. Perkins information on the left sidebar.*

*Contact Person: Julie Snowball, Director, Career and Technical Education, 801-395-3473, [jsnowball@weber.edu](mailto:jsnowball@weber.edu).*

*Anticipated Completion Date: October 1, 2016*