



The Honorable Rick Scott  
Governor of Florida  
Office of the Governor  
The Capital  
400 S. Monroe St.  
Tallahassee, FL 32399-0001

UPS Next Day Air  
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**RE: Audit Control Number (ACN): 04-2013-40114**  
**FAC ACN: 04-2013-48851**  
**OPE ID Number: 00147000**

Dear Governor Scott:

The U.S. Department of Education (Department) has reviewed the single audit report of the State of Florida Universities and Colleges. This audit report, prepared by the Office of the Auditor General, State of Florida, in accordance with the Office of Management and Budget Circular A-133, covers the period July 1, 2012 through June 30, 2013. This letter advises the State of Florida Universities and Community Colleges of the Department's final audit determination concerning the portions of the audit report that relate to the programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 *et seq.* (Title IV, HEA programs).

The Department has reviewed the corrective action plans and/or management responses provided with the audit report. Enclosed is the Department's final audit determination for this audit. Institutional responses and supporting documents **are not attached**; however they will be retained and are available for inspection by each school upon request. Copies of the final audit determination, any institution response, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after this final audit determination is issued.

Although the enclosures to this letter may not address each of the auditor's findings, each applicable university or college must take the necessary actions to correct all of the deficiencies noted in the audit report. Sections .315(b) and .320 (c) of OMB Circular A-133 require institutions to prepare and submit as part of the reporting package a *Summary Schedule of Prior Audit Findings* that reports the status of prior audit findings. In preparing that Schedule,

## Federal Student Aid

An OFFICE of the U.S. DEPARTMENT of EDUCATION  
Atlanta School Participation Division  
61 Forsyth St., SW, Room 18T40  
Atlanta, GA 30303-8918

institutions must comment on all actions taken to correct each finding noted in this audit report, including any action required in the enclosures to this letter.

The following institutions have no deficiencies, or it has been determined that the findings cited in the audit have been satisfactorily resolved based on information provided by these institutions:

1. Broward College
2. Chipola College
3. College of Central Florida
4. Daytona State College
5. Florida Atlantic University
6. Florida Gateway College
7. Florida International University
8. Florida Keys Community College
9. Florida SouthWestern State College (formerly Edison State College)
10. Lake Sumter State College
11. New College of Florida
12. Pensacola State College
13. Santa Fe College
14. Seminole State College of Florida
15. South Florida State College
16. Tallahassee Community College
17. University of South Florida

**Findings for the (22) remaining institutions are addressed in the enclosure. Required actions must be completed as specified under each final audit determination where applicable. Repayment Instructions for any liabilities owed are provided within this letter at the end of each institution's section. Appendices will be forward to applicable institutions under separate cover.**

All universities and college are advised that repeat findings in future audits or failure to satisfactorily resolve the findings of this audit may lead to an adverse administrative action. An adverse action may include the imposition of a fine, or the limitation, suspension, or termination of the eligibility of the institution pursuant to 34 C.F.R. Part 668, Subpart G.

If any State of Florida institution elects to appeal to the Secretary of Education for a review of the monetary liabilities established by this final audit determination, the institution must file a written request for a hearing. The Department must receive the institution's request no later than 45 days from the date it receives this final audit determination letter. An original and four copies of the information must be attached to the institution's request. The request must be sent to:

Mary E. Gust, Director  
Administrative Actions and Appeals Service Group  
U.S. Department of Education  
Federal Student Aid / PC

830 First Street, NE - UCP3, Room 84F2  
Washington, DC 20002-8019

The institution's appeal request must:

- (1) indicate the findings, issues and facts being disputed;
- (2) state the institution's position, together with pertinent facts and reasons supporting its position;
- (3) include all documentation it believes the Department should consider in support of the appeal. Any documents relative to the appeal that include PII must be redacted except the student's name and last four digits of his / her social security number (please see the attached document, "Protection of Personally Identifiable Information," for instructions on how to mail records containing PII); and
- (4) include a copy of the final audit determination letter.

If the appeal request is complete and timely, the Department will schedule an administrative hearing in accordance with § 487(b)(2) of the HEA, 20 U.S.C. § 1094(b)(2). The procedures followed with respect to the institution's appeal are those provided at 34 C.F.R. Part 668, Subpart H. Interest on the appealed liabilities shall continue to accrue at the applicable value of funds rate, as established by the United States Department of Treasury, or if the liabilities are for refunds, at the interest rate set forth in the loan promissory note(s).

Program records relating to the period covered by this audit must be retained until the later of: resolution of any loans, claims, or expenditures questioned in the audit, 34 C.F.R. § 668.24 (e)(3)(i), or the end of the retention period applicable to the record under 34 C.F.R. §§ 668.24 (e)(1) and (e)(2).

The State of Florida University and College officials' continued cooperation throughout the audit review process is appreciated. If there are any questions about the review, please contact Lisa Lancaster at (404) 974-9296.

Sincerely,

  
David Smittick  
Compliance Manager

Enclosures

cc: Mr. J. David Armstrong, Jr., President, Broward College  
Mr. Robert Robbins, Financial Aid Administrator, Broward College  
Dr. Jason Hurst, President, Chipola College  
Ms. Sybil Cloud, Financial Aid Administrator, Chipola College  
Dr. James D. Henningsen, President, College of Central Florida  
Ms. Maureen M. Anderson, Financial Aid Administrator, College of Central Florida

Dr. Carol W. Eaton, President, Daytona State College  
Ms. Aileen Morrissey, Financial Aid Administrator, Daytona State College  
Dr. James H. Richey, President, Eastern Florida State College  
Ms. Cindy Anderson, Interim Director of Financial Aid, Eastern Florida State College  
Dr. Elmira Mangum, Interim President, Florida A & M University  
Ms. Lisa A. Stewart, Financial Aid Director, Florida A & M University  
Dr. John W. Kelly, President, Florida Atlantic University  
Ms. Tracy L. Boulukos, Financial Aid Administrator, Florida Atlantic University  
~~Dr. Charles W. Hall, President, Florida Gateway College~~  
Ms. Becky Westberry, Financial Aid Administrator, Florida Gateway College  
Dr. Wilson G. Bradshaw, President, Florida Gulf Coast University  
Mr. Jorge E. Lopez, Financial Aid Administrator, Florida Gulf Coast University  
Dr. Mark B. Rosenberg, President, Florida International University  
Mr. Francisco Valines, Financial Aid Administrator, Florida International University  
Dr. Jonathan N. Gueverra, President, Florida Keys Community College  
Mr. David Owens, Financial Aid Administrator, Florida Keys Community College  
Dr. Jeffrey Allbritten, President, Florida SouthWestern State College (formerly Edison State College)  
Ms. Catherine Morgan, Financial Aid Administrator, Florida SouthWestern State College  
Dr. Cynthia Bioteau, President, Florida State College at Jacksonville  
Ms. Angela Nickel, Financial Aid Administrator, Florida State College at Jacksonville  
Mr. John Thrasher, President, Florida State University  
Mr. Darryl A. Marshall, Assistant V.P./Financial Aid Director, Florida State University  
Dr. John Holdnak, President, Gulf Coast State College  
Mr. Chris Westlake, Financial Aid Administrator, Gulf Coast State College  
Dr. Ken Atwater, President, Hillsborough Community College  
Ms. Tierra Smith, Financial Aid Administrator, Hillsborough Community College  
Dr. Edwin R. Massey, President, Indian River Community College  
Ms. Mary Lewis, Financial Aid Administrator, Indian River Community College  
Dr. Charles R. Mojock, President, Lake Sumter Community College  
Ms. Audrey V. Williams, Financial Aid Administrator, Lake Sumter Community College  
Dr. Eduardo J. Pardon, President, Miami-Dade College  
Ms. Mercedes Amaya, Director of Financial Aid, Miami Dade College  
Dr. Donal O'Shea, President, New College of Florida  
Ms. Tara Karas, Financial Aid Administrator, New College of Florida  
Mr. John D. Grosskopf, President, North Florida Community College  
Ms. Amelia A. Mulkey, Financial Aid Administrator, North Florida Community College  
Dr. Ty Handy, President, Northwest Florida State College  
Ms. Patricia A. Bennett, Financial Aid Administrator, Northwest Florida State College  
Dr. Dennis P. Gallon, President, Palm Beach State College  
Mr. Thomas Vo, Financial Aid Administrator, Palm Beach State College  
Dr. Katherine M. Johnson, President, Pasco – Hernando Community College  
Ms. Rebecca Shanafelt, Financial Aid Administrator, Pasco – Hernando Community College  
Dr. Charles E. Meadows, President, Pensacola State College

Ms. Karen S. Kessler, Financial Aid Administrator, Pensacola State College  
Dr. Eileen Holden, President, Polk State College  
Ms. Marcia M. Conliffe, Financial Aid Administrator, Polk State College  
Dr. Jackson N. Sasser, President, Santa Fe College  
Ms. Kamia Mwango, Financial Aid Administrator, Santa Fe College  
Dr. E. Ann McGee, President, Seminole State College  
Ms. Roseann Amato, Financial Aid Administrator, Seminole State College  
Dr. Thomas C. Leitzel, Jr., President, South Florida State College  
Ms. Susie L. Johnson, Financial Aid Administrator, South Florida State College  
Dr. Joe H. Pickens, President, St. Johns River State College  
Mr. John W. Bodiford, Financial Aid Administrator, St. Johns River State College  
Dr. William D. Law Jr., President, St. Petersburg College  
Mr. Michael J. Bennett, Financial Aid Administrator, St. Petersburg College  
Dr. Carol Probstfeld, President, State College of Florida, Manatee-Sarasota  
Ms. Sandra Shimp, Financial Aid Administrator, State College of Florida, Manatee-Sarasota  
Dr. James T. Murdaugh, President, Tallahassee Community College  
Mr. William K. Spiers, Jr., Financial Aid Administrator, Tallahassee Community College  
Dr. John C. Hitt, President, University of Central Florida  
Ms. Alicia Keaton, Financial Aid Administrator, University of Central Florida  
Dr. J. Bernard Machen, President, University of Florida  
Mr. Richard Wilder, Financial Aid Administrator, University of Florida  
Mr. John A. Delaney, President, University of North Florida  
Ms. Anissa Agne, Financial Aid Administrator, University of North Florida  
Dr. Judy L. Genshaft, President, University of South Florida  
Ms. Billie Jo Hamilton, Financial Aid Administrator, University of South Florida  
Dr. Judith A. Bense, President, University of West Florida  
Ms. Shana R. Gore, Financial Aid Administrator, University of West Florida  
Dr. Sanford Shugart, President, Valencia Community College  
Mr. Christen Christensen, Financial Aid Administrator, Valencia Community College  
Dr. Jan Ignash, Chancellor of the State University System of Florida  
Mr. Randall W. Hanna, Chancellor for the Florida College System  
Mr. David W. Martin, CPA, State of Florida Auditor General  
Southern Association of Colleges and Schools (SACS), Commission on Colleges