
WASHBURN UNIVERSITY OF TOPEKA
UNIFORM GUIDANCE
SINGLE AUDIT REPORT
JUNE 30, 2021

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**Independent Auditors' Report
On Internal Control Over Financial
Reporting And On Compliance And Other
Matters Based On An Audit Of Financial
Statements Performed In Accordance
With *Government Auditing Standards***

Board of Regents
Washburn University of Topeka
Topeka, Kansas

We have audited, in accordance with the 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, the financial statements of the business-type activities of Washburn University of Topeka (the University) and its discretely presented component units as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated December 14, 2021.

Our report includes a reference to other auditors who audited the financial statements of Washburn University Foundation and Washburn Law School Foundation, discretely presented component units of the University, as described in our report on the University's financial statements. The financial statements of Washburn University Foundation and Washburn Law School Foundation were not audited in accordance with Governmental Auditing Standards and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Washburn University Foundation or Washburn Law School Foundation.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washburn University of Topeka's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Washburn University of Topeka's internal control. Accordingly, we do not express an opinion on the effectiveness of Washburn University of Topeka's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control 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 financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether Washburn University of Topeka's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose Of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Washburn University of Topeka's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RubinBrown LLP

December 14, 2021

**Independent Auditors' Report
On Compliance For Each Major Federal
Program; Report On Internal Control Over
Compliance; And Report On The Schedule
Of Expenditures Of Federal Awards
Required By The Uniform Guidance**

Board of Regents
Washburn University of Topeka
Topeka, Kansas

Report On Compliance For Each Major Federal Program

We have audited Washburn University of Topeka's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Washburn University of Topeka's major federal programs for the year ended June 30, 2021. Washburn University of Topeka's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Washburn University of Topeka's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Washburn University of Topeka's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Washburn University of Topeka's compliance.

Opinion On Each Major Federal Program

In our opinion, Washburn University of Topeka complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report On Internal Control Over Compliance

Management of Washburn University of Topeka is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Washburn University of Topeka's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 Washburn University of Topeka'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 detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance

We have audited the financial statements of the business-type activities of Washburn University of Topeka and its discretely presented component units as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We have issued our report thereon dated December 14, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

RubinBrown LLP

December 14, 2021

WASHBURN UNIVERSITY OF TOPEKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2021

Cluster/Program	Federal Agency/ Pass-Through Entity	Pass-Through Entity Identifying Number/ Grant Number	Federal Assistance Listing Number	Amount	Passed Through To Subrecipients
Student Financial Aid Cluster					
Washburn University					
Federal Direct Student Loans	U.S. Department of Education		84.268	\$ 26,394,585	\$ —
Federal Supplemental Educational Opportunity Grant Program	U.S. Department of Education		84.007	290,588	—
Federal Work-Study Program	U.S. Department of Education		84.033	173,795	—
Federal Perkins Loan Program	U.S. Department of Education		84.038	536,217	—
Federal Pell Grant Program	U.S. Department of Education		84.063	6,250,746	—
Washburn Institute Of Technology					
Federal Direct Student Loans	U.S. Department of Education		84.268	1,067,784	—
Federal Work-Study Program	U.S. Department of Education		84.033	1,983	—
Federal Pell Grant Program	U.S. Department of Education		84.063	876,143	—
Total Student Financial Aid Cluster				<u>35,591,841</u>	<u>—</u>

WASHBURN UNIVERSITY OF TOPEKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2021

Cluster/Program	Federal Agency/ Pass-Through Entity	Pass-Through Entity Identifying Number/ Grant Number	Federal Assistance Listing Number	Amount	Passed Through To Subrecipients
Other U.S. Department Of Education					
Washburn University					
Career and Technical Education -- Basic Grants to States - Indirect	U.S. Department of Education/ Kansas Board of Regents	V048A200016	84.048A	\$ 53,333	\$ —
Washburn Institute Of Technology					
Career and Technical Education -- Basic Grants to States - Indirect	U.S. Department of Education/ Kansas Board of Regents	V048A200016 & V048A190016	84.048A	205,789	—
Subtotal Of 84.048A - Career And Technical Education				259,122	—
Washburn University					
Higher Education Institutional Aid Title III Strengthening Institutions	U.S. Department of Education	P031F180097	84.031F	453,029	—
Education Stabilization Fund					
COVID-19 Higher Education Emergency Relief Fund - Student Aid	U.S. Department of Education	P425E203272	84.425E	3,753,996	—
COVID-19 Higher Education Emergency Relief Fund - Institutional Aid		P425F202789	84.425F	7,323,326	—
COVID-19 Higher Education Emergency Relief Fund - SIP		P425M200419	84.425M	100,226	—
Subtotal of 84.425 - Education Stabilization Fund				11,177,548	—
Washburn Institute Of Technology					
Adult Education - Basic Grants to States - Indirect	U.S. Department of Education / Kansas Board of Regents	V002A200016	84.002A	160,942	—
Total Other U.S. Department Of Education				12,050,641	—
Total U.S. Department Of Education				47,642,482	—

WASHBURN UNIVERSITY OF TOPEKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended June 30, 2021

Cluster/Program	Federal Agency/ Pass-Through Entity	Pass-Through Entity Identifying Number/ Grant Number	Federal Assistance Listing Number	Amount	Passed Through To Subrecipients
Washburn University					
Research And Development Cluster					
Biomedical Research and Research Training - Indirect	National Institutes of Health / University of Kansas Medical Center	5P20GM103418-20	93.859	\$ 106,257	\$ —
Washburn University					
Advanced Nursing Education Grant Program	U.S. Department of Health and Human Services	T94HP30883	93.247	445,872	—
Nurse Education, Practice and Retention Grants	U.S. Department of Health and Human Services	UK1HP31737 & 1 T1PHP39128-01-00	93.359	777,283	—
Washburn Institute Of Technology					
Child Care and Development Block Grant - Indirect	U.S. Department of Health and Human Services / Child Care Aware of Kansas	N/A	93.575	12,680	—
Total U.S. Department Of Health And Human Services				<u>1,235,835</u>	<u>—</u>
Washburn University					
COVID-19 Coronavirus Relief Fund - Indirect	U.S. Department of Treasury / Kansas Board of Regents	SLT0028, SLT0238	21.019	2,364,245	—
Washburn Institute Of Technology					
COVID-19 Coronavirus Relief Fund - Indirect	U.S. Department of Treasury / Kansas Board of Regents	SLT0028, SLT0238	21.019	463,956	—
Total U.S. Department Of Treasury				<u>2,828,201</u>	<u>—</u>
Washburn University					
Volunteers in Service to America	Corporation for National and Community Service	17VSWKS004	94.013	71,548	—
Small Business Development Center - Indirect	Small Business Administration / Fort Hays State University	SBAHQ-15-B-0001/0001	59.037	265,942	—
USAID Foreign Assistance for Programs Overseas - Indirect	U.S. Agency for International Development / East-West Management Institute, Inc.	G-1218-15-100-3024-20 / AID-114-A-15-00004	98.001	1,507	—
Promotion of the Humanities Federal/State Partnership - Indirect	National Endowment for the Humanities / Humanities Kansas	SO-253126-17	45.129	1,550	—
Total Expenditures Of Federal Awards				<u>\$ 52,153,322</u>	<u>\$ —</u>

WASHBURN UNIVERSITY OF TOPEKA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2021

1. This schedule includes the federal awards activity of Washburn University of Topeka and of Washburn Institute of Technology, a blended component unit of the University, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.
2. The federal Family Education Loan Program-Lenders and federal Perkins Loan Program listed in the schedule of expenditures of federal awards is administered directly by Washburn University of Topeka or Washburn Institute of Technology, and balances and transactions relating to these programs are included in the Washburn University of Topeka's basic financial statements (which include Washburn Institute of Technology as a blended component unit). Loans outstanding at the beginning of the year are included in the federal expenditures presented in the schedule. The balance of loans outstanding at June 30, 2021 related to the Perkins Loan Program were \$443,023 as no new loans were issued during the year ended June 30, 2021.

The University is responsible only for the performance of certain administrative duties with respect to the Federal Direct Loan Program and, accordingly, it is not practical to determine the balance of loans outstanding to students and former students of the University under this program at June 30, 2021.

3. The University has elected not to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.
4. Of the federal expenditures presented in this schedule, the University provided no federal awards to subrecipients.

WASHBURN UNIVERSITY OF TOPEKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2021

Section I - Summary Of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of major federal programs:

<u>Name Of Federal Program Or Cluster</u>	Federal Assistance Listing No.
COVID-19 Higher Education Emergency Relief Fund - Student Aid	84.425E
COVID-19 Higher Education Emergency Relief Fund - Institutional Aid	84.425F
COVID-19 Higher Education Emergency Relief Fund - SIP	84.425M
COVID-19 Coronavirus Relief Fund	21.019

Dollar threshold used to distinguish between type A and type B programs:

\$1,564,600

Auditee qualified as low-risk auditee? x yes no

WASHBURN UNIVERSITY OF TOPEKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended June 30, 2021

Section II – Financial Statement Findings

None

Section III – Federal Award Findings And Questioned Costs

None



ENROLLMENT MANAGEMENT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended June 30, 2021

Finding No.	Federal Assistance Listing No.	Program	Condition	Current Year Status
2020-001	84.268	Student Financial Aid Cluster	In our nonstatistical sample of 40 students, it was noted that 2 students did not receive written notification of their loan disbursement within 30 days of the loan disbursement date.	Corrective Action Taken
2020-002	84.268, 84.038	Student Financial Aid Cluster	In our nonstatistical sample of 41 students, it was noted for 12 individuals that exit counseling was mailed beyond the 30 day threshold after learning that the students left the University.	Corrective Action Taken