



PRELIMINARY REPORT OF THE REAFFIRMATION COMMITTEE

Statement Regarding the Report

The Board of Trustees of the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) is responsible for making the final determination on reaffirmation of accreditation based on the findings contained in this committee report, the institution's response to issues contained in the report, other assessments relevant to the review, and application of the Commission's policies and procedures. Final interpretation of the Principles of Accreditation and final action on the accreditation status of the institution rest with SACSCOC Board of Trustees.

Name of the Institution: **University of South Carolina - Aiken**

Date of the Review: **November 5-6, 2020**

SACSCOC Staff Member: **Dr. Denise Y. Young**

Chair of the Committee: **Dr. William R. Fannin - CHAIR**
Professor of Management
The University of Texas Permian Basin
Odessa, TX

Section 13: Financial and Physical Resources

- 13.5 The institution maintains financial control over externally funded or sponsored research and programs.
(Control of sponsored research/external funds)

Compliance

Financial control over externally funded or sponsored research and programs are kept for the entire system through the University of South Carolina Research Foundation. Award administration is provided by the Office of Sponsored Awards Management (SAM) at the system level with a Director of Sponsored Research at the institution to serve as a liaison between the two entities. The systemwide Office of Grants and Funds Management handles the post-award activities including the accounting and management of all restricted contracts and grants.

The institution undergoes annual audits conducted by an external certified public accounting firm, Elliott Davis, LLC, following *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Three years of audit reports were provided. As this is a systemwide audit, most audit findings were addressed at the system level; however, the Off-Site Reaffirmation Committee noted two findings as follows.

1. For FY2018 the institution's FISAP report excluded SC National Guard and Teaching Fellows, thereby understating expenditures on this line by \$183,750; this occurred when the institution did not have a Director of Financial Aid. This has since been remedied.
2. For FY2019 one finding cited the institution for not publishing online the alcohol and drug-related fatalities and sanctions; this was remedied on January 1, 2020.