



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

- 13.6 The institution (a) is in compliance with its program responsibilities under Title IV of the most recent Higher Education Act as amended and (b) audits financial aid programs as required by federal and state regulations. In reviewing the institution's compliance with these program responsibilities under Title IV, SACSCOC relies on documentation forwarded to it by the U. S. Department of Education.
(Federal and state responsibilities) **[Off-Site/On-Site Review]**

Compliance

The institution undergoes annual audits conducted by an external certified public accounting firm, Elliott Davis, LLC. It conducts an annual, mandatory compliance audit, Federal Single Audit following *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Single Audit results show the three most recent audit reports (FY19, FY18, and FY17) included an unqualified opinion, no material weaknesses, and no significant deficiencies for the institution. 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.