



INDEPENDENT ACCOUNTANTS' REPORT

Baltimore City Community College and Maryland Higher Education Commission
Baltimore, Maryland

We have examined Baltimore City Community College's (BCCC) compliance with the Howard P. Rawlings Educational Excellence Awards program for the Guaranteed Access Grant, Educational Assistance Grant, and the Campus Based Educational Assistance Grant, as noted in the Maryland Higher Education Commission Office of Student Financial Assistance MHEC Independent Audit Manual, during the year ended June 30, 2023. Management of Baltimore City Community College is responsible for Baltimore City Community College's compliance with the specified requirements. Our responsibility is to express an opinion on Baltimore City Community College's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Baltimore City Community College complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Baltimore City Community College complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on Baltimore City Community College's compliance with specified requirements.

In our opinion, Baltimore City Community College complied, in all material respects, with the Howard P. Rawlings Educational Excellence Awards program for the Guaranteed Access Grant, Educational Assistance Grant, and the Campus Based Educational Assistance Grant, as noted in the Maryland Higher Education Commission Office of Student Financial Assistance MHEC Independent Audit Manual during the year ended June 30, 2023.

This report is intended solely for the information and use of Baltimore City Community College and the Maryland Higher Education Commission, and is not intended to be and should not be used by anyone other than the specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
May 31, 2024

Summary of Results

2023-001: Housing

I. Detail of discrepancies and nature of non-compliant student records identified during review:

We noted the following instances in which a student's housing status did not match what was reported within MDCAPS:

Student ID	Housing Status per Institution	Housing status per MDCAPS
1759237	With Parent	Off Campus
1804216	With Parent	Off Campus

II. Recommendations provided to the institution to resolve findings:

We recommend the institution establish a review process of the housing status in MDCAPS to ensure the records match the supporting documentation obtained from the student prior to submission to MDCAPS.

III. Total amount of award payments that were made improperly:

Student ID	Student Awarded	Revised Award	Due to Student (MHEC)
1759237	\$900	\$-	\$(900)
1804216	\$700	\$-	\$(700)

IV. If applicable, the institution's formal response outlining corrective actions implemented to resolve the documented findings:

In response to the above finding and recommendation, particularly regarding the uncertainty surrounding the determination of housing statuses as "off-campus" by MHEC despite awards being made by MHEC and the direct import of institutional housing statuses from ISIR for Title 4, BCCC has taken immediate steps to address these concerns and prevent similar oversights in the future. BCCC acknowledges the importance of clarity and consistency in determining housing statuses, especially when they directly impact budget allocations and financial aid disbursements. To address this, BCCC has initiated the establishment of a structured review process for housing statuses within MDCAPS, specifically for centralized awards.

While these awards are granted by MHEC, we understand the necessity of ensuring that housing statuses are accurately reflected in our records, particularly during enrollment confirmation. As part of this process, we will verify and update housing statuses based on supporting documentation obtained from students, thereby enhancing the accuracy and reliability of BCCC's records. The review process will involve meticulous cross-referencing of records with supporting documentation to verify consistency and accuracy. Any discrepancies identified will be promptly addressed to uphold the integrity of BCCC's records and ensure compliance with regulatory requirements. BCCC is committed to implementing these measures effectively to prevent similar oversights in the future and uphold the highest standards of accuracy and transparency in our financial aid processes. We appreciate the insights and recommendations, and we remain dedicated to continuously improving our practices to better serve our students.

V. Auditor Contact Information

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