

CALIFORNIA STUDENT AID COMMISSION

LEGAL AND AUDIT SERVICES DIVISION

April 25, 2016



Angela R. Fairchilds, Ph.D.
President
Columbia College
11600 Columbia College Drive
Sonora, CA 95370

RE: Program Compliance Review ID#91600770700

Dear Dr. Fairchilds:

The following is the final report of our program compliance review of your institution's participation in the California Student Aid Commission's (Commission) grant programs.

Thank you for the courtesy and cooperation extended to the Commission staff during the review. Your continued effort and consideration toward the Commission's programs will help produce an efficient and beneficial student financial assistance program.

If I, or any member of my staff, can be of further assistance to you, please feel free to call us.

Sincerely,

A handwritten signature in blue ink, appearing to read "Melanie Wong".

Melanie Wong, Acting Manager
Program Compliance Office

Enclosure

- c. Dr. Melissa Raby, Vice President of Student Services
Marnie Shively, Director of Student Financial Services
Program Review File



***Program Compliance Office
Cal Grant Program Review Report***

2014-15 Award Year

**Columbia College
Program Review ID#81600770700**

**11600 Columbia College Drive
Sonora, CA 95370**

Program Review Dates:

March – April 2016

Auditor:

Nati Bugarin

Report Approved by:

Melanie Wong, Acting Manager
Program Compliance Office

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AUDITOR'S REPORT

SUMMARY We reviewed Columbia College's administration of California Student Aid Commission (Commission) programs for the 2014-15 award year.

The institution's records disclosed no deficiencies.

BACKGROUND The Commission performs institution compliance reviews to ensure program integrity and institution compliance with applicable laws, policies, contracts and institutional participation agreements as they pertain to the following grant programs administered by the Commission:

Cal Grants

B and C

The following information, obtained from the institution and the Commission's database, is provided as background on the institution:

A. Institution

- Type of Organization: Public Institution of Higher Education
- President: Angela R. Fairchilds, Ph.D.
- Accrediting Body: Western Association of Schools & Colleges

B. Institutional Persons Contacted

- Marnie Shively: Director of Student Financial Services & Veterans Certifying Official

C. Financial Aid

- Date of Prior Commission Program Review: March 2011
- Branches: None
- Financial Aid Programs: Federal: SEOG, Pell, and Work-Study
State: Cal Grant B and C
- Financial Aid Consultant: None

AUDITOR'S REPORT (continued)

OBJECTIVES, SCOPE AND METHODOLOGY

The purpose of our review is to provide the Commission with assurance that the institution adequately administered Commission programs and complied with applicable laws, policies, contracts and institutional participation agreements as they pertain to the grant programs administered by the Commission.

The review focused on, but was not limited to, the following areas:

- A. General Eligibility
- B. Applicant Eligibility
- C. Fund Disbursement and Refunds
- D. File Maintenance and Records Retention
- E. Fiscal Responsibility for Program Funds

The specific objectives of the review were to determine that:

- Administration systems have adequate controls to ensure that grant funds received by the institution are secure.
- Administration systems have adequate controls to ensure that grant payments are accurate, legal and proper.
- Accounting requirements are being followed.

The procedures performed in conducting this review included:

- Evaluating the current administrative procedures through interviews and reviews of student records, forms and procedures.
- Evaluating the current payment procedures through interviews and reviews of student records, forms and procedures.
- Reviewing the records and grant payment transactions from a sample of 40 students who received a total of 38 Cal Grant B awards and 2 Cal Grant C awards within the review period. The program review sample was randomly selected from the total population of 193 recipients.
- Reviewing the records of unpaid Cal Grant recipients from a sample of 10 students who appeared on the institution's roster but were not paid for the award year. The program review sample was selected to include all unpaid students.

The review scope was limited to planning and performing procedures to obtain reasonable assurance that Commission grant funds were administered according to the applicable laws, policies, contracts and institutional agreements. Accordingly, transactions were examined on a test basis to determine whether grant funds were expended in an eligible manner. The auditor considered the institution's management controls only to the extent necessary to plan the review.

AUDITOR'S REPORT (continued)

OBJECTIVES,
SCOPE AND
METHODOLOGY
(continued)

This report is written using the exception-reporting format, which excludes the positive aspects of the institution's administration of the Commission grant programs.

The names and social security numbers of the sample of students reviewed have been excluded from the body of this report and have been replaced by identifying numbers.

CONCLUSION

In conclusion, this report records the findings from our review and identifies the required actions necessary to improve controls and ensure the adequate administration of the Commission's grant programs. The matters raised in this report are only those which have come to our attention during the course of the compliance review and do not necessarily represent a comprehensive record of all the matters.

VIEWS OF
RESPONSIBLE
OFFICIALS

The review was discussed with institution representatives in an exit conference on April 19, 2016.

We appreciate the cooperation and assistance of the management and staff during the course of this review.

April 19, 2016

Melanie Wong, Acting Manager
Program Compliance Office