SANTA BARBARA CITY COLLEGE
SANTA BARBARA, CALIFORNIA

AUDIT REPORT

PELL GRANT PROGRAM
For the Years Ended June 30, 1981
And June 30, 1982
### SANTA BARBARA CITY COLLEGE
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INTRODUCTION

BACKGROUND

The Basic Educational Opportunity Grant Program, now known as the PELL Grant Program, was established at Santa Barbara City College in 1974. Our audit covered the years ended June 30, 1981 and June 30, 1982, in which grants of $463,130, to eight hundred and eighty three students, and $456,159, to eight hundred and eighty nine students respectively were awarded.

SCOPE:

Our examination of the PELL Grant Program was performed in accordance with the financial and compliance elements of the Standards for Audit of Governmental Organizations, Programs, Activities & Functions issued by the U.S. Comptroller General, 1981 Revision and the HEW Guide for Audits of PELL Grant Program, dated June 1981. The audit covered the period July 1, 1980 through June 30, 1982, and field work was performed during November, 1982, at the Institution's business and student financial aid office.

Our examination included:

- expressing an opinion on the statement of changes in fund balances, and the June 30 Progress Report, Section III, "Status of Authorization" - Column A;

- ascertaining whether expenditures claimed for Federal funding under the PELL Grant authorization on the above financial statements are fairly presented in accordance with generally accepted accounting principles and requirements of the PELL Grant Program as set forth in the Guide for Audits of PELL Grant Program.

- assessing the Institution's internal accounting and administrative controls based on the criteria set forth in Section 3.2 and 3.3 of the HEW Audit Guide; and

- determining if the PELL Grant Program was administered in compliance with applicable laws, regulations, and Office of Education instructions as identified in Sections 3.2 and 3.3 of the HEW Audit Guide and the Terms of Agreement.

As a part of our review we requested confirmations from selected students who received PELL Grant awards during the period under audit.
Our audit disclosed that the Institution had generally administered its student PELL Grant Program in a satisfactory manner and in accordance with the DHEW Federal regulations and directives pertaining to the program. As to our opinion on the financial statements and schedules, see page 3.
Santa Barbara City College  
Santa Barbara, California 93109

We have examined the statement of changes in fund balances of the Santa Barbara City College applicable to its PELL Grant Program for the period July 1, 1980 to June 30, 1982, (see Exhibit A). Our examination was made in accordance with financial and compliance elements of the Standards for Audits of Governmental Organizations, Programs, Activities & Functions, issued by the U.S. Comptroller General, (1981 Revision). Accordingly, we conducted such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The Guide for Audits of PELL Grant Program, Department of Education, Office of Audit, Office of Inspector General, dated June 1981, was used as a guide in the examination.

In our opinion, the statement referred to above presents fairly the changes in fund balances of Santa Barbara College's PELL Grant Program for the period July 1, 1980 to June 30, 1982, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made primarily for the purpose of expressing an opinion on the statement of changes in fund balances. Although not considered necessary for fair presentation of changes in fund balances, the annual Progress Reports (Exhibits A-1 & B-1) for the period July 1, 1980 to June 30, 1982, are presented for purposes of supplementary analysis. The information contained in Section III, "Status of Authorization" -- Column A of Exhibits A-1 & B-1 was subjected to the same auditing procedures applied in our examination of the statement of changes in fund balances and is, in our opinion, fairly stated in all material respects in relation to Exhibits A and B taken as a whole. All other information set forth in Exhibits A-1 & B-1 was not audited by us and we express no opinion thereon.

ROBERT M. MOSS ACCOUNTANCY CORPORATION

[Signature]

Robert Moss

ROBERT M. MOSS ACCOUNTANCY CORPORATION

9595 Wilshire Boulevard • Suite 601 • Beverly Hills, California 90212 • (213) 276-2248
Additions:
   Current OE approved authorization $463,130

Deduct:
   Funds not requested from DFAFS or placed
   in BEOG cash account

   Total funds provided 463,130

Deductions:
   Gross awards to students $463,130

Less:
   Recoveries

   Total deductions 463,130

Net increase (decrease) for the period –

Fund balance, beginning of period –

Fund balance, end of period $ –

See notes to financial statements.
Institution NAME and ADDRESS:
SANTA BARBARA CITY COLLEGE
721 CLIFF DRIVE
SANTA BARBARA, CA 93109

Official responsible for this PROGRESS REPORT (Sign Item 10):
William J. Cordaro
Coordinator, Student Services
(805) 965-0581 Ext. 304

Type of Program:
2-YEARS

U.S. Congressional District:
019

Semester:
Fall

19. Gross Expenditures (actual payments to students to date for current award period)...
20. Less Recoveries (to date for current award period only)...
21. Net Expenditures...

Total Estimated Expenditures and Recipients...

Current DE Approved Authorization as of...

Institution's Estimated Authorization Adjustment...

Amount
No. of BEOG Recipients

$463,130
883

$463,130
883

$0
0

$463,130
883

$10,465
759
Additions:
  Current OE approved authorization $456,159

Deduct:
    Funds not requested from DFAFS or placed
    in BEOG cash account

Total funds provided 456,159

Deduction:
  Gross awards to students $456,159
Less:
  Recoveries

Total deductions 456,159

Net increase (decrease) for the period

Fund balance, beginning of period

Fund balance, end of period $ -

See notes to financial statements.
1. BEQG ID NO: 001285
2. ENTITY NO: 0958000946A2
3. Institution NAME and ADDRESS:
   SANTA BARBARA CITY COLLEGE
   721 CLIFF DRIVE
   SANTA BARBARA
   CA 93109

4. Type of Institution:
   1. Less than one year
   2. One year or less than two years
   3. Two years or less than three years
   4. Three years or less than four years
   5. Four years (baccalaureate degree only)
   6. Five years or more

5. Financial Control:
   1. Public
   2. Private, nonprofit
   3. Proprietary

6. 1961-62 Undergraduate Enrollment:
   A. Full-time: 3,172
   B. Part-time: 6,562

7. Term Type:
   1. Semester
   2. Quarter
   3. Trimester

8. Length of Academic Year (from 7/1/61 to 6/30/62) on which charges below are based:

9. Average Charges per Full-time Undergraduate Student:
   A. Tuition and Fees (In-State) $10
   B. Room (On Campus) $10
   C. Board (On Campus) $10

10. Report for (Check One Box Only)
     1. October 31
     2. February 28
     3. Revised June 30 (Use only if June 30 report previously filed)

11. Date report prepared: 8/31/82

12. Gross Expenditures (actual payments to students to date for current award period)

13. Less Recoveries (to date for current award period only)

14. Net Expenditures (to date for current award period only)

15. Additional Amount for Present Recipients (for remainder of current award period)

16. Estimated Additional Expenditures and Recipients (for remainder of current award period)

17. Total Estimated Expenditures and Recipients (for ENTIRE award period: 7/1/61 - 6/30/62)

18. Current ED Approved Authorization as of: 08/05/82 272


20. Part-time students Expenditures and Recipients (for ENTIRE award period)

21. Number of Student Eligibility Reports Previously Submitted

22. Number of Student Eligibility Reports Submitted with this Report

23. Total Number of Student Eligibility Reports Submitted

24. Number of SEITs On Hand But Not Yet Paid (Amount and Court should be included in Items 18A and 18B)

Official Signature for this PROGRESS REPORT (Report must be signed and returned to P.O. Box 2670, Washington, D.C. 20013)

Name: William J. Cordaro
Asst. Dean, Student Services
805 965-0581 ext 278

Remarks: This form contains a right to privacy statement or misleading information regarding the right to privacy.

Section II: Report of Expenditures and Recipients

<table>
<thead>
<tr>
<th>(A) Amount (DOLLARS ONLY)</th>
<th>(B) BEOG Recipients</th>
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<tr>
<td>12 456,159</td>
<td>12 889</td>
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<td>13 -1</td>
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<td>14 456,159</td>
<td>14 889</td>
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<td>19 -1</td>
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<td>20 108,571</td>
<td>20 283</td>
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<td>21 889</td>
<td>21 889</td>
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<td>22 -1</td>
<td>22 -1</td>
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<td>24 -1</td>
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(1) The sources of information on the Statements of Changes in Fund Balance are the books and records of the Institution. Any differences from that reported on in the yearly Progress Reports are explained in the Findings and Recommendations on Page 9.
(1) Our examination discovered no findings and recommendations of a financial nature.
We have examined the financial statements of the PELL Grant Program of Santa Barbara City College for the years ended June 30, 1981 and June 30, 1982. Our opinion on the above statements is contained on Page 3 of this report. As a part of our examination, we reviewed and tested the system of internal accounting control to the extent we considered necessary to evaluate the system as required by "Standards for Audit of Governmental Organizations, Programs, Activities and Functions" issued by the U.S. Comptroller General (GAO), 1981 Revision. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

We have also made a study of those internal accounting control and administrative control procedures at Santa Barbara City College that we considered relevant to the criteria established by the Department of Health, Education, and Welfare as set forth in Section 3.2 and 3.3 of its audit guide issued June, 1981. Our study included tests of compliance with such procedures during the period from July 1, 1980, through June 30, 1982.

We understand that procedures in conformity with the criteria referred to in the second paragraph of this report are considered by the Department of Health, Education and Welfare to be adequate for its purpose in accordance with the provisions of the Higher Education Act of 1965, and related regulations, and that procedures not in conformity therewith indicate some inadequacy for such purposes. Based on this understanding and on our study, we believe the Santa Barbara City College procedures were adequate for the Department's purposes.

This report is intended for use in connection with the grant to which it refers and should not be used for any other purpose.

ROBERT M. MOSS ACCOUNTANCY CORPORATION

[Signature]

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FINDINGS AND RECOMMENDATIONS
COMPLIANCE AND INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

Our examination discovered no instances of noncompliance or lack of internal control.

PRIOR AUDIT REPORTS

Prior audit report findings and recommendations were adequately corrected or noted.