

State of Washington - Office of Financial Management  
 Status of Audit Resolution  
 December 2021

Yakima Valley Community College

Agency 691

Audit Report	Finding Number	Finding and Corrective Action Status
2020 F	025	<p>Finding: Yakima Valley College did not establish adequate internal controls over and did not comply with requirements to accurately report student enrollment information for the Student Financial Assistance programs.</p> <p>Corrective Action: The College concurs with the finding.</p> <p>As of March 2021, the College established additional internal controls to ensure reported enrollment levels comply with the Department of Education’s enrollment reporting requirements. This includes:</p> <ul style="list-style-type: none"> <li>• Reconfiguring the system enrollment status codes to align with federal requirements for full-time and part-time enrollment.</li> <li>• Limiting access to registration system settings to authorized personnel – the Registrar, and Dean of Student Services.</li> <li>• Initiating a process to monitor the integrity of the system settings quarterly to ensure accurate reporting of enrollment level data.</li> </ul> <p>The College confirmed with the U.S. Department of Education that enrollment data for the 2019-2020 academic year needed to be corrected.</p> <p>Completion Date: October 2021, subject to audit follow-up</p> <p>Agency Contact: Oscar Verduzco            Financial Aid Director            PO Box 22520            Yakima, WA 98907-2520            (509) 574-4937  <a href="mailto:overduzco@yvcc.edu">overduzco@yvcc.edu</a></p>

Yakima Valley Community College

Agency 691

Audit Report	Finding Number	Finding and Corrective Action Status
2020 F	029	<p>Finding: Yakima Valley College did not have adequate internal controls over and did not comply with Student Financial Assistance Programs applicant verification requirements.</p> <p>Corrective Action: The College concurs with the finding.</p> <p>As of March 2021, the College’s Financial Aid Office established additional internal controls to prevent inadvertent errors in the manual verification process of applicant information for the financial assistance program. This includes:</p> <ul style="list-style-type: none"> <li>• Developing a new checklist for staff to follow during the verification process of selected files.</li> <li>• Establishing a process to ensure staff cover all fields included on the verification checklist and compare against supporting documentation.</li> <li>• Beginning an internal audit protocol of reviewing a random sample of verified files to ensure corrections are submitted accurately to the central processor.</li> <li>• Reviewing error trends to identify training opportunities for continuous improvement.</li> </ul> <p>The College will consult with the grantor to discuss whether the overpayment identified in the audit should be repaid.</p> <p>Completion Date: May 2021, subject to audit follow-up</p> <p>Agency Contact: Oscar Verduzco                      Financial Aid Director                      PO Box 22520                      Yakima, WA 98907-2520                      (509) 574-4937  <a href="mailto:overduzco@yvcc.edu">overduzco@yvcc.edu</a></p>

Yakima Valley Community College

Agency 691

Audit Report	Finding Number	Finding and Corrective Action Status
2020 F	033	<p>Finding: The Yakima Valley College did not establish adequate internal controls over and did not comply with requirements to reconcile its institution records with Direct Loan disbursement records monthly.</p> <p>Corrective Action: The College concurs with the finding.</p> <p>As of February 2021, with the assistance of the Common Origination and Disbursement (COD) System technical support, the College resolved the technical issue of generating School Account Statement (SAS) data files from the system.</p> <p>Additionally, the College took the following actions to improve internal controls over the reconciliation of direct loan disbursement records:</p> <ul style="list-style-type: none"> <li>• Established a written process to confirm the receipt of the monthly SAS records by the Financial Aid and Business Offices.</li> <li>• Implemented a process to use the SAS data files in conjunction with the functionality of the College’s Student Management System to reconcile and identify direct loan discrepancies on a monthly basis.</li> <li>• Required each discrepancy to be documented with an explanation and the appropriate resolution.</li> </ul> <p>Completion Date: February 2021, subject to audit follow-up</p> <p>Agency Contact: Oscar Verduzco                      Financial Aid Director                      PO Box 22520                      Yakima, WA 98907-2520                      (509) 574-4937  <a href="mailto:overduzco@yvcc.edu">overduzco@yvcc.edu</a></p>