

**FITCHBURG STATE COLLEGE**

**MANAGEMENT LETTER**

**YEAR ENDED JUNE 30, 2008**



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October 5, 2008

The Board of Trustees  
Fitchburg State College  
Fitchburg, Massachusetts

In planning and performing our audit of the financial statements of Fitchburg State College for the year ended June 30, 2008, we considered the College's internal control over financial reporting. Such considerations were solely as a basis for designing our auditing procedures for the purpose of expressing our opinion on the College's financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over financial reporting.

Our comments and suggestions regarding any matters coming to our attention during the audit for the year ended June 30, 2008 are summarized on the pages accompanying this letter. This letter does not affect our report dated October 5, 2008 on the financial statements of Fitchburg State College.

This report is intended solely for the information and use of the Board of Trustees, management and others within Fitchburg State College, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Ercolini & Company LLP*

FITCHBURG STATE COLLEGE  
COMMENTS ON CURRENT YEAR MATTERS

NONE

## FITCHBURG STATE COLLEGE

### AUDITEE'S COMMENTS ON PRIOR YEAR MATTERS

The College has taken the following actions on the matters noted below from the audit for the year ended June 30, 2007.

#### 1. Administration of Federal Financial Assistance Programs:

As a result of our engagement to review the College's policies and procedures regarding the administration of its Federal Student Financial Assistance Programs, we noted one student who received federal aid who was not reported on the SSCR report (Enrollment Reporting roster). Federal regulations governing Title IV student aid programs require institutions to monitor and update the enrollment status of students who receive Federal student loans.

#### Status:

The Financial Aid Office has a comprehensive system of checks and balances in place which are designed to ensure regulatory compliance in all state and federal aid programs. This finding of noncompliance represents an anomaly in the reporting process. Schools are required to report the enrollment status of students who received Title IV loans to the NSLDS. In this case, the student initially refused to give her social security number to the Admissions Office, therefore the student's file was rejected by the NSLDS. The student subsequently gave the Financial Aid Office her social security number, however the student's status on the NSLDS was not changed due to the initial rejection. The Financial Aid Office has instituted procedures to ensure that the student's social security number is in the College's system before a student's file is sent to NSLDS. The Financial Aid Office strives to maintain strict observance of all state and federal regulations and will continue to monitor and strengthen the systems in place to ensure compliance. To this end, an additional staff person was hired during Fiscal 2007 to assist with monitoring and maintaining regulatory compliance.

There were no findings of noncompliance in this area during the current year engagement.

#### 2. Internal Control Environment:

The College does not currently have a formal documented method for employees and or other constituents to report suspected wrongdoing or violations of applicable laws and regulations, i.e. a whistleblower policy.

#### Status:

The College has drafted a formal Whistleblower Policy that is now included in the orientation packet for new employees, in employee policy documents and will be included in upcoming Human Resource training sessions.