

**FITCHBURG STATE COLLEGE**

**INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S  
ASSERTIONS ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE MASSACHUSETTS  
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER**

**FOR THE YEAR ENDED JUNE 30, 2009**



FITCHBURG STATE COLLEGE

INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTIONS ON  
COMPLIANCE WITH SPECIFIED REQUIREMENTS APPLICABLE TO  
THE MASSACHUSETTS OFFICE OF STUDENT FINANCIAL  
ASSISTANCE PROGRAM CLUSTER

FOR THE YEAR ENDED JUNE 30, 2009

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Ercolini & Company LLP  
Certified Public Accountants  
101 Arch Street, Suite 300  
Boston, MA 02110-1103  
t 617.482.5511  
f 617.426.5252  
www.recpa.com

INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTIONS ON COMPLIANCE  
WITH SPECIFIED REQUIREMENTS APPLICABLE TO THE MASSACHUSETTS OFFICE  
OF STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER

The Board of Trustees  
Fitchburg State College  
Fitchburg, Massachusetts

We have examined management's assertions, included in its representation letter dated October 13, 2009, that Fitchburg State College complied with the following compliance requirements as specified in The Massachusetts Office of Student Financial Assistance Attestation Guide (Fourth Edition, April 2007) for the year ended June 30, 2009:

- Institutional eligibility
- Student eligibility
- Reporting
- Disbursements
- Refunds

As discussed in that representation letter, management is responsible for Fitchburg State College's compliance with those requirements. Our responsibility is to express an opinion on management's assertions about Fitchburg State College's compliance based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about Fitchburg State College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Fitchburg State College's compliance with specified requirements.

In our opinion, management's assertion that Fitchburg State College complied with the aforementioned requirements for the year ended June 30, 2009 is fairly stated, in all material respects.

This report is intended solely for the use of the Department of Higher Education of the Commonwealth of Massachusetts, the Office of the State Auditor, the Office of the State Comptroller of the Commonwealth of Massachusetts and the Board of Trustees, management and others within Fitchburg State College, and is not intended to be and should not be used by anyone other than these specified parties.

*Ercolini & Company LLP*

October 13, 2009

FITCHBURG STATE COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009

NONE

FITCHBURG STATE COLLEGE  
SUMMARY SCHEDULE OF PRIOR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2009

NONE

## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Board of Trustees  
Fitchburg State College  
Fitchburg, Massachusetts

We have audited the financial statements of the business-type activities and discretely presented component unit of Fitchburg State College (a department of the Commonwealth of Massachusetts) as of and for the year ended June 30, 2009, which collectively comprise Fitchburg State College's basic financial statements, and have issued our report thereon, dated October 13, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. That audit was made for the purpose of forming an opinion on the basic financial statements of Fitchburg State College taken as a whole. The accompanying supplementary information included on pages 5 to 7 is presented for purposes of additional analysis and to comply with the reporting requirements of the Massachusetts Office of Student Financial Assistance and is not a required part of those basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Department of Higher Education of the Commonwealth of Massachusetts, the Office of the State Auditor, the Office of the State Comptroller of the Commonwealth of Massachusetts and the Board of Trustees, management and others within Fitchburg State College, and is not intended to be and should not be used by anyone other than these specified parties.

*Ercolini & Company LLP*

October 13, 2009

FITCHBURG STATE COLLEGE

SCHEDULE OF POPULATION, ITEMS TESTED, AND FINDINGS FOR MASSACHUSETTS STATE FINANCIAL AID PROGRAM CLUSTER

FOR THE YEAR ENDED JUNE 30, 2009

Description of category	Number of students	Percent of population	Amount of awards	Percent of population
Massachusetts Assistance for Student Success (MASSGrant)				
Population	551	100%	\$ 418,128	100%
Tested	17	3.09%	15,543	3.72%
Findings	-	0.00%	-	0.00%
Christian A. Herter Memorial Scholarship				
Population	1	100%	\$ 3,500	100%
Tested	1	100.00%	3,500	100.00%
Findings	-	0.00%	-	0.00%
Part Time Grant Program				
Population	61	100%	\$ 32,000	100%
Tested	1	1.64%	325	1.02%
Findings	-	0.00%	-	0.00%
Cash Grant Program				
Population	580	100%	\$ 1,007,186	100%
Tested	6	1.03%	10,685	1.06%
Findings	-	0.00%	-	0.00%
Massachusetts No Interest Loan Program				
Population	60	100%	\$ 100,295	100%
Tested	4	6.67%	5,430	5.41%
Findings	-	0.00%	-	0.00%
Foster Child Grant Program				
Population	6	100%	\$ 30,592	100%
Tested	1	16.67%	5,510	18.01%
Findings	-	0.00%	-	0.00%

See independent auditor's report on supplementary information on page 4.

FITCHBURG STATE COLLEGE

SCHEDULE OF POPULATION, ITEMS TESTED, AND FINDINGS FOR  
 MASSACHUSETTS STATE FINANCIAL AID PROGRAM CLUSTER - CONTINUED

FOR THE YEAR ENDED JUNE 30, 2009

<u>Description of category</u>	<u>Number of students</u>	<u>Percent of population</u>	<u>Amount of awards</u>	<u>Percent of population</u>
Paraprofessional Teacher Preparation Grant	14	100%	\$ 73,500	100%
	1	7.14%	6,000	8.16%
	-	0.00%	-	0.00%
John & Abigail Adams Scholarship	302	100%	\$ 282,584	100%
	1	0.33%	970	0.34%
	-	0.00%	-	0.00%
Math & Science Teachers Scholarship	1	100%	\$ 2,095	100%
	1	100%	2,095	100%
	-	0.00%	-	0.00%
GEAR UP Scholarship	3	100%	\$ 1,760	100%
	1	33.33%	360	20.45%
	-	0.00%	-	0.00%
National Guard Tuition & Fee Assistance	20	100%	\$ 14,388	100%
	1	5.00%	485	3.37%
	-	0.00%	-	0.00%
Need Based Tuition Waiver	505	100%	\$ 415,618	100%
	7	1.39%	4,485	1.08%
	-	0.00%	-	0.00%
Categorical Tuition Waivers	85	100%	\$ 50,138	100%
	1	1.18%	1,060	2.11%
	-	0.00%	-	0.00%

See independent auditor's report on supplementary information on page 4.

FITCHBURG STATE COLLEGE

SCHEDULE OF POPULATION, ITEMS TESTED, AND FINDINGS FOR  
 MASSACHUSETTS STATE FINANCIAL AID PROGRAM CLUSTER - CONTINUED

FOR THE YEAR ENDED JUNE 30, 2009

<u>Description of category</u>	<u>Number of students</u>	<u>Percent of population</u>	<u>Amount of awards</u>	<u>Percent of population</u>
Massachusetts Education Financing Authority Prepaid Tuition Waiver	49	100%	\$ 4,582	100%
Tested	1	2.04%	602	13.14%
Findings	-	0.00%	-	0.00%
Joint Admission Tuition Advantage Program Tuition Waiver	33	100%	\$ 8,863	100%
Tested	3	9.09%	886	10.00%
Findings	-	0.00%	-	0.00%
Senator Paul E. Tsongas Scholarship Tuition Waiver	14	100%	\$ 6,790	100%
Tested	1	7.14%	485	7.14%
Findings	-	0.00%	-	0.00%
Washington Center Program Tuition Waiver	4	100%	\$ 1,940	100%
Tested	1	25.00%	485	25.00%
Findings	-	0.00%	-	0.00%
Department of Children and Families Adopted Children Tuition Waiver Program and Fee Assistance	6	100%	\$ 5,254	100%
Tested	1	16.67%	970	18.46%
Findings	-	0.00%	-	0.00%
Department of Children and Families Foster Children Tuition Waiver Program and Fee Assistance	7	100%	\$ 6,790	100%
Tested	1	14.29%	970	14.29%
Findings	-	0.00%	-	0.00%
Stanely Z. Koplik Certificate of Mastery Tuition Waiver	3	100%	\$ 2,910	100%
Tested	1	33.33%	970	33.33%
Findings	-	0.00%	-	0.00%

See independent auditor's report on supplementary information on page 4.