

Supplemental Tribal College Assistance Grant Payment for 2010-11 AY

April 5, 2011

	No. of credit hours	24 credit hours per year	FTE students	Total Distribution by Campus
Ft. Berthhold	435	24	18.1250	\$45,502.10
Little Hoop	321	24	13.3750	\$33,577.41
Turtle Mountain	747	24	31.1250	\$78,138.07
Sitting Bull	184	24	7.6667	\$19,246.86
United Tribes	1659	24	69.1250	\$173,535.56
	3346	24	139.4167	\$350,000.00

Annual Allocation*

\$350,000.00

Per Student Allocation

\$2,510.46

1/ Maximum annual allocation is \$350,000, however it can be no more than \$5,304 for each full time nonbeneficiary student, per Section 2 of HB1394.

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College	Date of Audit Report	Audit Opinion	Significant Deficiencies in Internal Control	Opinion on Compliance with Major Federal Award Programs	Audit Findings Relative to Major Federal Award Programs
United Tribes Technical College*	June 30, 2009	Unqualified	<p>09-01 - Financial accounts for Bank & Investment accounts, Petty Cash, Inventories, Accounts Receivable, Grants Receivables/Deferred Revenues, Accounts Payable, Payroll & Other Current Liabilities were either reconciled untimely or not at all.</p> <p>09-02 - The college needs to develop a system of recording bills on the date of receipt instead of on the date of payment.</p> <p>09-03 - The College's budgeting policy does not address the issue of deficit spending or the requirement for a balanced budget.</p>	Unqualified	<p>Contract Support, (CFDA: 15.024)</p> <p>Administrative Cost Grants for Indian Schools (CFDA: 15.046)</p> <p>Indian School Equalization Program (CFDA: 15.042)</p> <p>Indian Education Facilities Operations & Maintenance (CFDA: 15.047)</p> <p>Student Services-Self Determination Contract (CFDA: 93.441)</p> <p>Student Federal Financial Assistance Cluster (CFDA: 84.063, 84.007, 84.033)</p> <p>Higher Education-Institutional Aid (CFDA: 84.031T)</p> <p>Carl Perkins (CFDA: 84.245A)</p> <p>Medical Transcription (CFDA: 17.261)</p> <p>Tribal Technical Assistance-Highway Research & Development (CFDA: 20.200)</p> <p>Indirect Cost Pool - (CFDA: none)</p>
Sitting Bull College*	June 30, 2010	Unqualified	2010-1, 2010-2 College does not maintain working knowledge of GAAP. Statement were prepared by the auditors.	Unqualified	None
Turtle Mountain Community College*	June 30, 2010	Unqualified	None Noted	Unqualified	<p>DAVIS-BACCHETTI Wage Rate Monitoring (CFDA: 84.031T) - Ineffective monitoring to ensure proper certified payrolls were being submitted</p> <p>All Major Federal Programs except Student Financial Aid Cluster - 32 instances noted during testing of employees having no time & effort certification or not properly certifying their time & effort report</p> <p>Student Financial Assistance eligibility & Special Tests (Student Financial Aid Cluster) - three students received financial assistance but did not meet the requirements of being in good standing and meeting satisfactory progress. These funds were never paid back to the program.</p>
Fort Berthold Community College*	September 30, 2008	Unqualified- major funds Qualified - governmental activities	<p>Audit report was not submitted in a timely manner.</p> <p>Detailed records regarding equipment purchased are not kept.</p> <p>College is not maintaining proper controls for payment of expenditures.</p>	Qualified	<p>Title III (CFDA: 84.031T) Detailed records were not kept regarding equipment purchases with federal funds. Expenditures were not properly documented</p> <p>Assistance to Tribally Controlled Community Colleges & Universities (CFDA: 15.027, CFDA: 84.101A), Tribal College & University System (CFDA: 47.076) Expenditures were not properly documented. Grant reporting requirements were not complied with.</p>
Cankdeska Cikana Community College*	September 30, 2010	Unqualified	College does not maintain working knowledge of GAAP. Statement were prepared by the auditors.	Unqualified	Title III (CFDA: 84.031T), TRIO (CFDA: #84.042A), Adult Education-GED (CFDA: #84.002) Two out of 27 employees tested charged time to more than one federal grant but did not document time spent on each.

As of April 2011