



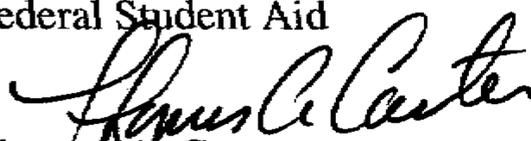
UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF INSPECTOR GENERAL

MEMORANDUM

MAR 29 2002

TO : Greg Woods
Chief Operating Officer
Federal Student Aid

FROM : 
Thomas A. Carter
Assistant Inspector General
for Audit Services

SUBJECT: Final Audit Report
***LIVINGSTONE COLLEGE'S COMPLIANCE WITH THE TITLE IV,
STUDENT FINANCIAL ASSISTANCE, VERIFICATION REQUIREMENTS***
Control Number ED-OIG/A06-B0011

Attached is our subject report presenting findings resulting from our audit of Livingstone College.

In accordance with the Department's Audit Resolution Directive, you have been designated as the action official responsible for resolution of the findings in this report.

If you have any questions or wish to discuss the contents of this report, please contact Sherri Demmel, Regional Inspector General for Audit, Dallas, Texas, at 214-880-3031. Please refer to the audit control number in all correspondence relating to this report.

Attachment



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF INSPECTOR GENERAL

MAR 29 2002

ED-OIG/A06-B0011

Dr. Algeania Freeman
President
Livingstone College
Price Administration Building
701 W. Monroe Street
Salisbury, North Carolina 28144

Dear Dr. Freeman:

This **Final Audit Report** (Control Number ED-OIG/A06-B0011) presents the results of our audit of Livingstone College's (Livingstone's) compliance with the Title IV, Student Financial Assistance, verification requirements. The objectives of our audit were limited to determining if Livingstone completed verification of applicant data and accurately reported verification results to the Department for the period July 1, 1999, through June 30, 2000.

A draft of this report was provided to Livingstone. In its response, Livingstone disagreed with our recommendations that it be required to return \$971,641 of unallowable Title IV disbursements and that administrative action be taken against the school. Livingstone said that verification was completed but the documentation was missing or misfiled at the time of our audit and new staff lacked the knowledge to locate the documents. Livingstone provided documentation for some of our sample students and described the actions it had taken to address the other recommendations. Based on the documents provided, we reduced the recommended return amount to \$854,145. We did not change the other recommendations. We have summarized Livingstone's comments after the recommendations. A copy of the complete response is enclosed with this report.

BACKGROUND

Livingstone is a private, nonprofit college located in Salisbury, North Carolina. It is supported by the African Methodist Episcopal Zion Church. Livingstone received initial approval to participate in the Title IV, Student Financial Assistance programs on December 1, 1965. The Southern Association of Colleges and Schools accredits the school. Livingstone offers bachelor degrees in numerous fields, including business, education, sciences, law, history, and political science, and master and doctoral degrees in theology. From July 1, 1999, through June 30, 2000, the school disbursed over \$7.2 million in Title IV aid, including \$1.8 million in Federal Pell

Grants, \$450,000 in Federal Supplemental Educational Opportunity Grants (FSEOG), \$268,773 in Federal Work-Study, \$4.2 million in William D. Ford Federal Direct Loans (Direct Loans), and \$532,894 in Federal Stafford Loans. The Department's Central Processing System (CPS) selected for institutional verification 333 (44 percent) of the school's 765 Federal Pell Grant recipients during that year.

AUDIT RESULTS

Livingstone did not always complete the required verification or report accurate verification results. Based on our review of 63 sampled Federal Pell Grant recipients who were selected for verification, we determined that Livingstone did not complete verification for 40 (63 percent) of the recipients. We also determined that two (three percent) of the 63 sampled recipients were never enrolled at the school even though Livingstone obtained and reported disbursing \$2,001 of Federal Pell Grants for them. In total, Livingstone disbursed \$161,569 in unallowable Title IV aid to the 42 recipients. By projecting our sample results to the universe of 333 recipients, we estimate that Livingstone disbursed over \$850,000 in unallowable Title IV aid to 222 recipients. Livingstone also incorrectly reported verification results for all 63 (100 percent) sample recipients.

Verification Requirements

Verification of information submitted by applicants for Title IV assistance is governed by Subpart E of Title 34, Code of Federal Regulations (34 CFR), Part 668. Applicants must submit information on income, family size, and other data to the CPS. The CPS uses the information to determine each applicant's expected family contribution (EFC) and Title IV eligibility. To ensure the information is correct, the CPS selects certain applications for verification based on edits specified by the Secretary.

Pursuant to 34 CFR § 668.54, schools must require each applicant selected for verification to complete the verification process, except no school is required to verify more than 30 percent of its total number of applicants. Schools are required to verify five major data elements reported by students on their financial aid applications (34 CFR § 668.56). These elements are adjusted gross income, income tax paid, household size, number enrolled in college, and certain untaxed income/benefits. Schools and applicants must complete verification by established deadlines or the applicants forfeit their Federal Pell Grant for the award year, may not receive any other Title IV disbursements, and must repay to the institution any FSEOG or Federal Perkins Loan disbursements received. The institution must return to the lender or the Secretary, in the case of Direct Loans, any Federal Stafford Loan or subsidized Direct Loan proceeds that would otherwise be payable to the applicants and return to the appropriate program account any Federal Pell Grant, FSEOG, or Federal Perkins Loan disbursements not repaid by the student.

For the Federal Pell Grant Program, the school has completed verification when it has corrected the applicant's data or determined that the application data are correct. Except for the Federal Stafford Loan and Direct Loan programs, schools are allowed to make an interim disbursement

before verification is completed as long as the school has no reason to believe the application information is inaccurate. The school must document the verification and have on file the final and valid federal output document showing the student's official EFC.

When a school disburses a Federal Pell Grant, it must report the disbursement and the results of verification to the Department's Recipient and Financial Management System (RFMS). Schools use verification status codes to report verification results. Proper reporting of these codes shows that the verification procedures have been followed and allows the Department to gather information on the effectiveness of the verification requirements. Verification results do not have to be reported for loan only students.

Incomplete Verification

Livingstone did not complete the required verification for 40 (63 percent) of the 63 sample Federal Pell Grant recipients. The school began the verification process for the 40 recipients by requesting that the recipients submit documentation to support the data contained in their applications. However, Livingstone did not complete the verification because it failed to: (1) obtain the required documentation for 35 of the sample recipients (no documentation was obtained for nine recipients and only partial documentation was obtained for 26 recipients) or (2) correct errors identified during verification for five recipients.

For example, Livingstone obtained documentation from one recipient that supported the number in college and number in household amounts, but no documentation was obtained to support the adjusted gross income, taxes paid, or earned income credit amounts. For another recipient, the school obtained documents that identified errors in the recipient's application but the school did not obtain a valid output document with an official EFC by submitting the corrected data to the CPS. The recipient reported a household size of six, but provided documentation that supported a household size of four. Livingstone did not correct the household size number, which would have reduced the recipient's Title IV eligibility, resulting in \$475 in unallowable Federal Pell Grant disbursements.

We also determined that two of the 63 sample recipients were never enrolled at the school. A person is not eligible for Title IV aid if the person is not enrolled or accepted for enrollment in an eligible program at an eligible institution [34 CFR §§ 600.2 and 668.32(a)(1)(i)]. Livingstone was unable to provide any financial aid files or other records to support the two recipients were enrolled or accepted for enrollment. Livingstone disbursed \$2,001 of Federal Pell Grants for the two recipients and reported the disbursements to the RFMS. Based on our sample results, we estimate about 10 (three percent) of the 333 Federal Pell Grant recipients in our universe were never enrolled. The universe from which our sample was drawn did not include the 432 Federal Pell Grant recipients who were not selected for verification. Some of these 432 recipients also may not have been enrolled at Livingstone.

Livingstone disbursed \$161,569 in unallowable Title IV aid (\$73,653 of Federal Pell Grants, \$7,400 of FSEOG, and \$80,516 of subsidized Direct Loans) for the 42 recipients (40 for whom verification was not completed and two who were not enrolled). By projecting the sample results

to the universe of 333 Federal Pell Grant recipients selected for verification, we estimate 222 recipients received over \$850,000¹ in unallowable Title IV aid.

Inaccurate Results

Livingstone also incorrectly reported verification results for the 63 sampled recipients. The school reported that the 63 recipients were selected for verification, but that it had not performed verification for any of the recipients. We determined that the school had begun but not completed the verification process for 40 recipients and completed verification for 21 recipients. The school should have reported for the 40 recipients that the verification process was incomplete, and for the 21 recipients that verification was completed and that the applications were either accurate, contained minor errors, or were corrected and reprocessed. Livingstone should not have reported verification results for the two recipients who were not enrolled. Correct reporting would have prevented Livingstone from obtaining Title IV aid for the 40 recipients for whom verification was not completed. Reporting inaccurate verification results also limits the usefulness of RFMS data for monitoring the effectiveness of the required verification process.

RECOMMENDATIONS

We recommend that the Chief Operating Officer for Federal Student Aid:²

1. Require Livingstone to return to the Department of Education the total unallowable Title IV disbursements of \$854,145 (\$389,371 in Federal Pell Grants, \$39,121 in FSEOG, and \$425,653 in Direct Loans).
2. Require Livingstone to strengthen its management controls to ensure that required verifications are completed and accurate results reported to the Department of Education and that only enrolled students are disbursed Title IV aid.
3. Require Livingstone to perform a 100 percent review of Title IV disbursements to applicants who were not selected for verification from July 1, 1999, forward to determine if any additional recipients were not enrolled and return to the Department of Education any additional unallowable disbursements.
4. Require Livingstone to have an Independent Public Accountant verify the school's review for accuracy.
5. Initiate appropriate administrative action against Livingstone in accordance with 34 CFR, Part 668, Subpart G, for disbursing Federal Pell Grants for students who never enrolled.

¹ Based on our statistical sample, we are 90 percent confident that unallowable Title IV disbursements total \$854,145 +/-19 percent.

² Student Financial Assistance changed its name to Federal Student Aid effective March 6, 2002.

LIVINGSTONE'S COMMENTS TO THE DRAFT REPORT AND OIG'S RESPONSE

Livingstone did not agree with recommendation numbers one and five. Regarding recommendation numbers two through four, Livingstone described the actions it had taken to address those recommendations. Based on our review of the documentation provided by Livingstone, we reduced the number of sample students for whom verification was not completed to 40 and the recommended Title IV return amount to \$854,145. Our analysis of the school's comments and documentation provided did not convince us to make any other changes to the report. The school's comments are summarized below followed by OIG's response.

Livingstone's Comments to Recommendation No. 1. The school said that many of the exceptions noted during our audit were "the result of misfiled or missing documents not located in the student's file during the time of the USDE audit and the lack of knowledge of the new staff to locate missing documents at that time." Livingstone said that it had assembled a team to perform a "detailed and thorough review of all students selected for verification" during the 1999-00 year. For our 63 sample recipients, the school stated:

- Verification was completed for 43³ recipients (the 43 recipients include 28 recipients for whom we determined verification was not completed and 15 recipients for whom we determined verification was completed).
- Only one of the two recipients who we concluded were not enrolled received Title IV aid.
- The remaining sample recipients (total of 18) were still being reviewed (we determined that verification had not been completed for 17 of these recipients).

Livingstone projected a receivable of \$433 due from the Department based on its analysis of the sample recipients.

OIG Response. We initially reported that Livingstone had not completed verification for 45 of 63 sampled recipients. Based on the documentation the school provided, we concluded that verification was completed for an additional five recipients and changed our report to reflect 40 recipients with incomplete verification and adjusted the projected liability. For the remaining recipients for whom Livingstone stated that it had completed verification, the documentation submitted did not convince us that verification had been completed by the required deadline. We made no changes for the recipients that Livingstone stated were still under review.

³ Livingstone's initial response noted that the school had determined verification was completed for 46 sample recipients and the school was still reviewing 15 sample recipients. In a second response, Livingstone stated the number completed should have been 43. This left 18 rather than 15 sample recipients still being reviewed by the school.

Regarding the two sample recipients who we determined were not enrolled, Livingstone provided no documentation to support its statement that it had disbursed Federal Pell Grant funds to only one of the two recipients and that “the student’s account was adjusted.” The Department’s records show that Livingstone reported disbursing Title IV aid to both recipients.

Since we did not agree with Livingstone’s response on the extent of completed verification or for the two recipients who were not enrolled, we do not agree that Livingstone is due \$433 as stated in its response.

Livingstone’s Comments to Recommendation No. 2. The school said that it had appointed a new President, Vice President for Business and Finance, and Financial Aid Director. Livingstone stated that the new Financial Aid Director had “instituted new procedures and replaced several staff members of the unit to establish full compliance with Department of Education guidelines.” A copy of the new verification procedures was provided.

Livingstone’s Comments to Recommendation No. 3. Livingstone stated that it had performed a 100 percent reconciliation of Federal Pell Grants. According to the school, the reconciliation identified two additional individuals “who were disbursed aid per EDExpress, yet had not been enrolled.” The school further stated “Livingstone College has no record that the College requested, received, or disbursed Federal Pell, or any other aid, on behalf of these students.” Livingstone included the reconciliation results as Attachment D to its response.

OIG Response. Livingstone’s response did not indicate it had completed the reconciliation by bringing its records into balance with the Department’s records. The Department’s records show that Livingstone reported disbursing Title IV aid to both recipients (\$7,500 in Direct Loans and \$3,126 in Federal Pell Grants). These Title IV funds should be returned to the Department.

Livingstone’s Comments to Recommendation No. 4. The school provided a copy of the Independent Public Accountant’s report on the accuracy of the school’s review.

Livingstone’s Comments to Recommendation No. 5. Livingstone stated that it is working diligently to strengthen its procedures and that, based on its review results, the school did “not feel that an administrative action should be taken”

OIG’s Response. The school’s comments and documentation provided did not convince us to change this recommendation.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audit were limited to determining if Livingstone completed the verification of student financial aid applications and reported accurate verification results to the Department. Our audit did not include a review of other Title IV compliance requirements. We selected Livingstone for audit because the school reported that it did not verify any of the 333 applications selected for verification in award year 1999-00.

To accomplish our objectives, we obtained background information about the school. We interviewed school officials and reviewed the school's policies and procedures relating to verification. Using statistical sampling techniques, we examined the school's compliance with the verification requirements. Our sample of 63 recipients was chosen randomly from the universe of 333 Federal Pell Grant recipients who were selected for verification in award year 1999-00 (July 1, 1999, through June 30, 2000). The 333 recipients received approximately \$1.3 million in Title IV aid. Livingstone was unable to provide financial aid files for two sample recipients. We reviewed the school's files for the remaining 61 sample recipients. Based on our sample results, we are 90 percent confident that unallowable Title IV disbursements of \$854,145 +/-19 percent were made to 222 recipients.

We relied on computer-processed data obtained from the RFMS for background information and to select a random sample of Federal Pell Grant recipients for review. We performed limited tests of the data to verify reliability by comparing the data to information in Livingstone's student files. Based on the results of these tests, we concluded that the computerized data was sufficiently reliable to formulate conclusions associated with the objectives of our audit.

Our audit covered the period from July 1, 1999, through June 30, 2000. We performed fieldwork during February 5-8, 2001, at Livingstone in Salisbury, North Carolina. We conducted an exit meeting on February 8, 2001. Our audit was performed in accordance with generally accepted government auditing standards appropriate to the scope of the review described above.

STATEMENT ON MANAGEMENT CONTROLS

As part of our review, we assessed Livingstone's management controls, policies, procedures, and practices applicable to the scope of the audit. We assessed the level of control risk for determining the nature, extent, and timing of our substantive tests. For the purposes of this report, we assessed and classified the significant management controls into the following categories: (1) completion and documentation of verification, and (2) reporting verification results to the Department.

Because of inherent limitations, a study and evaluation made for the limited purposes described above would not necessarily disclose all material weaknesses in management controls. However, our assessment disclosed weaknesses related to completing and documenting verification and reporting verification results to the Department. These weaknesses are discussed in the AUDIT RESULTS section of this report.

ADMINISTRATIVE MATTERS

If you have any additional comments or information that you believe may have a bearing on the resolution of this audit, you should send them directly to the following U.S. Department of Education official, who will consider them before taking final Departmental action on the audit:

Mr. Greg Woods, Chief Operating Officer
Federal Student Aid
U.S. Department of Education
Union Center Plaza, Rm. 112G1
830 First Street, NE
Washington, DC 20202

Office of Management and Budget Circular A-50 directs Federal agencies to expedite the resolution of audits by initiating timely action on the findings and recommendations contained therein. Therefore, we request receipt of your comments within 30 days.

In accordance with the Freedom of Information Act (5 U.S.C. § 552), reports issued by the Office of Inspector General are available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act.

If you have any questions or wish to discuss the contents of this report, please contact Sherri L. Demmel, Regional Inspector General for Audit, Dallas, Texas, at 214-880-3031. Please refer to the control number in all correspondence related to this report.

Sincerely,



Thomas A. Carter
Assistant Inspector General for
Audit Services

Enclosure

January 30, 2002

Ms. Sherri Demmel, Regional Inspector General for Audit
U.S. Department of Education
Office of Inspector General
1999 Bryan Street, Suite 2630
Dallas, TX 75201-6817

Dear Ms. Demmel:

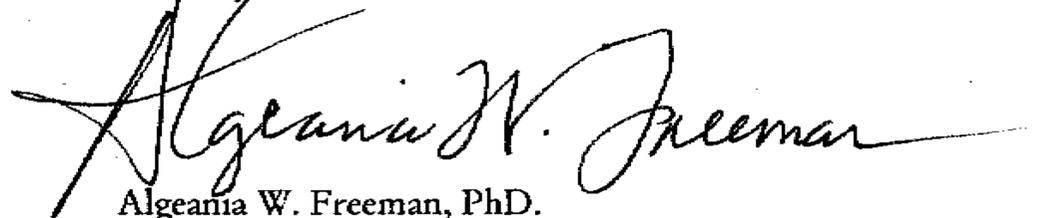
RE: CONTROL NUMBER ED-OIG/A06-B0011

Enclosed is the Livingstone College response to the Draft Audit Report referenced above. The response addresses each finding and recommendation presented in the draft. We have also enclosed documentation to support the information presented in the response. These documents include:

- Schedule supporting revised liability calculation
- Verification Procedures
- Independent auditor's report
- Pell Grant 1999-2000 reconciliation

Please review the response and documentation and contact Ms. Clementine Cone at 704 216-6026 to discuss the information provided at your earliest convenience. Thank you very much for your kind consideration.

Sincerely,



Algeania W. Freeman, PhD.
President

LIVINGSTONE COLLEGE

**RESPONSE TO USDE DRAFT
AUDIT REPORT
ED-OIG/A06-B0011
DATED DECEMBER 4, 2001**

JANUARY 28, 2002

LIVINGSTONE COLLEGE
Response to USDE Draft Audit Report
Control Number ED-OIG/A06-B0011
(Dated December 4, 2001)

January 28, 2002

TABLE OF CONTENTS

	<u>Page</u>
Transmittal Letter.....	2
Response to USDE Draft Audit Report.....	3
 <u>ATTACHMENT "A"</u> 	
Resolution Schedule of Title IV Disbursements for Specific Files Selected By Department of Education for Year 1999-2000.....	9
 <u>ATTACHMENT "B"</u> 	
Livingstone College's Verification Procedures.....	12
 <u>ATTACHMENT "C"</u> 	
Independent Accountant's Report on Applying Agreed Upon Procedures.....	16
 <u>ATTACHMENT "D"</u> 	
Pell Reconciliation Report.....	19

**RESPONSE TO USDE DRAFT
AUDIT REPORT
CONTROL NUMBER ED-OIG/A06-B0011
(DATED DECEMBER 4, 2001)**

JANUARY 28, 2002

LIVINGSTONE COLLEGE

RESPONSE TO USDE DRAFT AUDIT REPORT CONTROL NUMBER ED-OIG/A06-B0011 (DATED DECEMBER 4, 2001) JANUARY 28, 2002

RECOMMENDATIONS

1. **Livingstone College is to return to USDE the total unallowable Title IV disbursements of \$971,641 (\$441,505 in Federal Pell Grants, \$50,743 in FSEOG and \$479,393 in Direct Loans).**

The United States Department of Education (USDE) selected 63 Pell recipients (\$372,856 Title IV aid) from the total 333 recipients (\$1,300,000 Title IV aid) for verification. Of the 63 recipients, 45 (\$183,824 Title IV) were concluded to be incomplete and 2 recipients (\$2,001 Title IV aid) were not enrolled. Overall, this resulted in an approximate 74% error rate, when extrapolated, yields the total liability of \$971,641.

Management's Response:

The verification problem, noted in the draft report of the audit of student financial aid records for the academic year July 1, 1999 through June 30, 2000 by the USDE (Control Number Ed0OIG/A06-B0011, received by the College on December 5, 2001, centered around the fact that the procedures required to verify files were incomplete (i.e., all relevant documents needed to complete the verification procedures were not present or filed at the time of the audit). Management and key personnel responsible for the procedures during that period are no longer employed by Livingstone College. It should be noted that during the time the audit was conducted, the College had requested a delay in the visit since all of the administrators were newly hired. Therefore, many of the exceptions were the result of misfiled or missing documents not located in the student's file during the time of the USDE audit and the lack of knowledge of the new staff to locate missing documents at that time. Since that time, current management has established and strengthened procedures in the student financial aid department and improved record maintenance, including the hiring of a responsible financial aid director with over seven (7) years of experience. In connection with the restructuring of the internal controls in the student financial aid office, we assembled a team of experienced staff and consultants to perform a detailed and thorough review of all students selected for verification during the year academic 1999 – 2000. We particularly focused on the 63 files selected by USDE as noted above, and the results are as follows as of January 28, 2002:

- Of the sixty-three (63) files selected, verification procedures were completed for 46 files based on the requirements promulgated by the Higher Education Act of 1965, as amended, and Subpart E of 34 CFR Part 668. The total Title IV aid disbursed to those students totaled \$338,967 (See Attachment A). After adjustments due to the verification process, the net effect is an under award total of \$113. The only Title IV aid deemed to be in error was the Pell award. No adjustments were needed for other forms of Title IV aid disbursed. The 46 recipients do not include the two (2) not enrolled recipients described below.

LIVINGSTONE COLLEGE

RESPONSE TO USDE DRAFT AUDIT REPORT

CONTROL NUMBER ED-OIG/A06/B0011

(DATED DECEMBER 4, 2001)

JANUARY 28, 2002

(Continued)

- Of the two (2) recipients whom the USDE indicated received aid but were not enrolled, only one recipient was disbursed Title IV aid (Pell of \$1,563). The student's account was adjusted and the posting of Pell removed from the account. See the Pell Reconciliation Report for further details.
- Pertinent information and documents related to the other recipients (total of 15) of the original sixty-three (63) samples are still under review by current management. Management is continuing to bring resolution to the verification process, however, we believe that the results upon completion would be similar to those presented in Attachment A.

We acknowledge the methodology used by USDE in determining a projected liability, however, the College believes given the results of the current detailed analysis performed by the new management group, as noted above, that the weighted dollar effect of the incomplete recipients should also be considered in the final determination of the projected effect of the verification procedures. The College primarily enrolls economically disadvantaged students (as supported by the income dispersion of our students shown in the 2000 FISAP). We believe that substantially all recipients would have qualified for the aid received during the year ended June 30, 2000. This belief is supported by the minor receivable resulting from the 46 corrected files described above (a net receivable of \$113). Therefore, under the circumstances, a more equitable and reasonable approach in determining the effects of verification procedures should be based on the adjusted receivable for those students that we corrected as described above. Using this approach, we propose the following extrapolation of the error rate:

Total net under awards (See Attachment A)	\$	113
Total sample base (See Attachment A)	\$	338,967
Error rate		0.03%
Population	\$	<u>1,300,000</u>
<i>Total Projected Receivable</i>	\$	<u>433</u>

Note: The projected receivable is supported by 100% reconciliation of Pell as shown on Attachment D. A receivable is due of \$41,734.

LIVINGSTONE COLLEGE

RESPONSE TO USDE DRAFT AUDIT REPORT

CONTROL NUMBER ED-OIG/A06/B0011

(DATED DECEMBER 4, 2001)

JANUARY 28, 2002

(Continued)

-
2. **Require Livingstone to strengthen its management controls to ensure that required verifications are completed and accurate results reported to the Department of Education and that only enrolled students are disbursed Title IV aid.**

Management's Response:

Livingstone College appointed a new president effective, February 1, 2001. President Algeania Freeman aggressively attacked the problems that existed at the institution upon her arrival, including weaknesses within the Financial Aid Office. A new Vice President for Business and Finance, with more than twenty years of higher education finance experience, was hired effective March 16, 2001. The Vice President has been charged to provide oversight and direction to the Financial Aid Office. A new Financial Aid Director was hired effective January 16, 2001. Ms. Terry Jeffries brings more than seven years of experience in student financial assistance to Livingstone College. She has instituted new procedures and replaced several staff members of the unit to establish full compliance with Department of Education guidelines. These include new verification procedures. A copy of the verification procedures is attached. (See Attachment B).

3. **Require Livingstone to perform a 100 percent review of Title IV disbursements to applicants who were not selected for verification from July 1, 1999, forward to determine if any additional recipients were not enrolled and return to the Department of Education any additional unallowable disbursements.**

Management's Response:

A 100% review of Title IV disbursement to applicant's not selected for verification for the period stated to determine if any additional recipients were not enrolled. The procedures we performed were as follows:

1. We obtained from the registrar's office a list of the students enrolled during the 1999-2000 academic year.
2. From that list we determined the students who were not selected for verification.
3. We compared those not selected for verification to the Business Office's record of aid disbursed and vice-versa.
4. The Business Office's record of aid disbursed was then compared to the Registrar's enrollment record to perform a complete cross-check.

LIVINGSTONE COLLEGE

RESPONSE TO USDE DRAFT AUDIT REPORT

CONTROL NUMBER ED-OIG/A06/B0011

(DATED DECEMBER 4, 2001)

JANUARY 28, 2002

(Continued)

5. In addition, we obtained the Department of Education's record of students who were disbursed Federal Pell and Federal Subsidized and Unsubsidized loans.
6. This record was compared to the Business and Financial Aid Office. Students on these records were cross-checked with the Registrar's Office record of enrollment.
7. Inconsistencies related to Federal Pell recipients were reconciled (See Attachment D).

Based on these procedures performed, we estimated that Livingstone College had a population of 457 enrollees not selected for verification. We also estimated that the population of those not selected for verification received the following in Title IV aid:

1.	Pell	-	\$ 1,384,353
2.	SEOG	-	217,416
3.	Subsidized Loans	-	2,429,850
4.	Unsubsidized Loans	-	<u>1,282,844</u>
	Total		<u>\$ 5,314,463</u>

We noted a total of four (4) individuals who were disbursed aid per EDExpress, yet had not been enrolled. The individuals noted are listed below:

- 1.
- 2.
3. Deleted
- 4.

The USDE in their draft audit report already noted two of these students.

We have included a copy of our Pell Reconciliation Report (See Attachment D). Our reconciliation shows that even though the USDE's record includes these students as having been disbursed Federal Pell, **Livingstone College has no record that the College requested, received, or disbursed Federal Pell, or any other aid, on behalf of these students.**

Therefore, based on our search for students not enrolled and additional procedures performed, we do not feel that any funds are due to be returned to the USDE as a result of unallowable disbursements.

LIVINGSTONE COLLEGE

RESPONSE TO USDE DRAFT AUDIT REPORT

CONTROL NUMBER ED-OIG/A06/B0011

(DATED DECEMBER 4, 2001)

JANUARY 28, 2002

(Continued)

4. **Require Livingstone to have an Independent Public Accountant verify the school's review for accuracy.**

Management's Response

The independent auditor's report is attached.

5. **Initiate appropriate administrative action against Livingstone in accordance with 34 CFR, Part 668, Subpart G, for disbursing Federal Pell Grants for students who never enrolled.**

Management's Response

As previously stated in our response to the findings in the USDE's draft audit report, Livingstone College was undergoing changes in management structure which affected the College's ability, at that time, to locate the necessary documents to ensure that the enrolled students receiving aid were eligible.

Based on a thorough review of the information requested by the USDE, we feel that the College is working diligently to strengthen its procedures and processes as they relate to the awarding and disbursing of Title IV aid. Our review, as attested to by the Independent Public Accountant Report, showed that the procedures followed were reasonable for our conclusions. Therefore, we do not feel that an administrative action should be taken against Livingstone College for students enrolled.

ATTACHMENT "A"

**RESOLUTION SCHEDULE OF
TITLE IV DISBURSEMENTS
FOR SPECIFIC FILES SELECTED BY
DEPARTMENT OF EDUCATION
FOR THE YEAR 1999-2000**

LIVINGSTONE COLLEGE
Resolution Schedule of Title IV Disbursements for Files for Specific Selected By U.S. Department of Education
For the Year 1999-2000

STUDENT		TITLE IV AID AWARDED						CONCLUSION			
Name	SS#	Federal Pell	FSEOG	Federal Subsidized	Federal Unsubsidized	Federal PLUS	Total Awarded	Comments	Federal Pell Over/(Under)	Federal Subsidized Over/(Under)	Federal Unsubsidized Over/(Under)
1	Deleted	\$400	-	\$3,500	-	\$1,500	\$5,400	EFC changed to 2061	(\$675)	-	-
2		3,125	1,200	2,625	-	3,000	9,950	EFC remained the same	-	-	-
3		400	300	3,000	-	-	3,700	EFC remained the same	-	-	-
4		2,675	1,000	3,500	4,000	-	11,175		-	-	-
5		3,075	-	2,625	2,000	-	7,700		-	-	-
6		2,516	-	2,625	-	-	5,141		-	-	-
7		3,125	-	2,625	4,000	-	9,750		-	-	-
8		2,775	-	2,625	1,500	-	6,900	EFC changed to 350	(350)	-	-
9		475	-	2,625	-	-	3,100	EFC changed to 2506	(100)	-	-
10		1,563	-	1,750	2,000	-	5,313		-	-	-
11		2,675	1,200	2,625	4,000	-	10,500	EFC remained the same	-	-	-
12		1,176	-	3,500	-	-	4,676	EFC changed to 200	(1,800)	-	-
13		3,125	1,200	2,625	4,000	-	10,950	EFC remained the same	-	-	-
14		875	-	-	-	-	875		-	-	-
15		3,125	-	-	-	-	3,125		-	-	-
16		2,175	-	3,500	-	-	3,700	9,375		-	-
17		3,075	600	5,500	4,000	-	13,175	EFC remained the same	-	-	-
18		2,725	-	2,625	-	-	5,350		-	-	-
19		2,475	-	2,625	4,000	-	9,100		-	-	-
20		3,125	2,000	3,500	4,000	-	12,625	EFC remained the same	-	-	-
21		2,775	600	5,500	4,000	-	12,875	EFC changed to zero	(350)	-	-
22		2,475	-	3,500	3,000	-	8,975	EFC changed to 1177	500	-	-
23		1,875	-	2,625	4,000	-	8,500		-	-	-
24		2,875	800	5,500	-	-	9,175	EFC changed to 318	100	-	-
25		1,562	-	-	-	-	2,500	4,062		-	-
26		2,375	-	2,625	-	-	5,000	EFC remained the same	-	-	-
27		2,575	-	5,500	4,000	-	12,075		-	-	-
28		675	-	4,500	-	-	5,175	EFC changed to 2808	275	-	-
29		3,125	-	2,625	-	-	4,000	9,750		-	-
30		1,563	-	1,313	1,600	-	4,476	EFC remained the same	-	-	-
31		1,288	-	1,313	900	-	3,501	EFC changed to 500	1,387	-	-
32		2,075	-	4,434	-	-	6,509		-	-	-
33		2,275	-	2,625	-	-	5,200	10,100		-	-
34		3,125	1,000	5,500	4,000	-	13,625	EFC remained the same	-	-	-
35		400	-	3,500	4,000	-	7,900	EFC changed to 3242	400	-	-

LIVINGSTONE COLLEGE
Resolution Schedule of Title IV Disbursements for Files for Specific Selected By U.S. Department of Education
For the Year 1999-2000

STUDENT		TITLE IV AID AWARDED						CONCLUSION			
Name	SS#	Federal Pell	FSEOG	Federal Subsidized	Federal Unsubsidized	Federal PLUS	Total Awarded	Comments	Federal Pell Over/(Under)	Federal Subsidized Over/(Under)	Federal Unsubsidized Over/(Under)
36	Deleted	3,125	-	3,820	-	-	6,945		-	-	-
37		2,475	-	1,130	-	-	3,605	EFC changed to 1439	800	-	-
38		1,075	-	2,625	4,000	-	7,700	EFC remained the same	-	-	-
39		475	-	-	-	-	475	EFC changed to 1622	(1,000)	-	-
40		2,675	1,200	2,625	4,000	-	10,500	EFC remained the same	-	-	-
41		3,125	-	3,500	4,000	-	10,625	EFC changed to 125	150	-	-
42		1,237	-	1,313	-	3,000	5,550		-	-	-
43		538	-	1,313	-	-	1,851		-	-	-
44		1,975	-	5,500	4,000	-	11,475	EFC changed to 1598	400	-	-
45		2,175	-	5,500	-	-	7,675	EFC changed 1201	150	-	-
46		1,238	-	1,750	-	-	2,988		-	-	-
Totals		\$95,831	\$11,100	\$134,136	\$75,000	\$22,900	\$338,967		(\$113)	-	-

ATTACHMENT "B"

**LIVINGSTONE COLLEGE'S
VERIFICATION PROCEDURES**

Attachment B

LIVINGSTONE COLLEGE'S VERIFICATION PROCEDURES

Initial Verification Procedures

Financial aid counselors are required to determine if a file has been selected for verification. When an applicant has been selected for verification, it is the counselor's responsibility to ensure that all pertinent information has been received for those selected for verification. As part of that responsibility, applicants are clearly informed of the documentation needed to satisfy the verification requirements. Also, the financial aid counselor must inform the applicant of any deadlines and the consequences of not submitting requested information in a timely manner. It is Livingstone College's (LC) policy that all applicants selected for verification must submit official signed copies of their own and their parent's tax returns for the tax year prior to the academic year for which funds are requested. As part of the financial aid counselor's review, tax returns are reviewed for signatures or a paid preparer stamp.

Required Documentation

In addition to the adjusted gross income and taxes paid documentation, if the Free Application for Federal Student Aid (FAFSA) is selected for verification by the US Department of Education (as indicated on the Student Aid Report), then documentation of family size, number in college, and untaxed income is required. The completion and timely submission to Livingstone College of a US Department of Education form entitled "Verification Worksheet" is generally sufficient documentation. In completing the federal requirements for verification, Livingstone College must follow the procedures established by federal regulation (CFR Title 34 Part 668). In addition, an applicant may correct any FAFSA information that is in error by submitting to the Office of Student Financial Aid a signed statement (including a parent's signature, if a dependent student) describing both the error and the correct data.

Submission Deadlines

Verification documents should be submitted as soon as possible, in order for applicants to be considered for maximum gift funds and receive timely award information. A Federal Pell Grant applicant selected for verification must complete the process by a deadline published annually in the *Federal Register*, which is generally no later than 90 days after the last day of enrollment during the academic year or August 31, whichever is earlier. Campus-based and Federal Stafford Loan applicants must complete verification by the last day of enrollment during the academic year. If an award has already been made, and requested verification documents are not provided, then the undisbursed award will be cancelled. No additional federal funds will be disbursed until verification has been completed.

Verification Procedures for Pell Awards

For the Federal Pell Grant Program, the student has completed verification when he or she has corrected the data or has shown, as required, that the application is correct. In addition to all verifying documentation, Livingstone College must also have on file the final and valid federal output document, showing the official estimated family contribution (EFC). Under the Federal Pell Grant Program, if a student does not complete verification by the deadline, he or she forfeits the Pell for the award year; any funds already disbursed must be repaid to the USDE. In addition, before the disbursement of a Federal Pell award, the student's verification status is reported to the USDE. The verification status codes are as follows:

- | | | | |
|----|---|---|------------------------|
| 1. | N | - | Not Selected |
| 2. | A | - | Accurate |
| 3. | W | - | Without Documentation |
| 4. | T | - | Tolerance |
| 5. | C | - | Calculated |
| 6. | R | - | Reprocessed |
| 7. | S | - | Selected, Not Verified |

Verification Procedures for Campus-Based and Federal Stafford Loan Programs

For the campus-based and Federal Stafford Loan programs, the student has completed verification when he or she has submitted all requested documentation to the school. To ensure the completeness of the verification process, files are randomly selected by the Director of Finance for review by the various counselors to ensure the consistency and accuracy of procedures followed.

The school must also have on file an output document that shows the student's application data was processed through the central processing system (CPS) at least once. Under the campus-based and Federal Direct Stafford Loan programs, if a student fails to provide the required documentation by the deadline, Livingstone College must not (a) disburse additional FSEOG funds to the student (funds already disbursed must be repaid by Livingstone College), (b) continue the student's employment in a FWS job, (c) certify a Federal Stafford Loan application for the student, or (d) deliver Federal Direct Stafford Loan proceeds to the student.

If a student's failure to complete verification, or another error of the student, is responsible for an overpayment of federal aid, the student is responsible for repaying the overpayment. In such a case, Livingstone College sends a written notice requesting payment in full to the student, and reports to the U. S. Department of Education (through the on-line National Student Loan Data System) that the student has received an overpayment. If Livingstone College cannot recover a Pell or FSEOG overpayment for which a student is liable, Livingstone College must then refer the overpayment to the U.S. Department of Education's Debt Collection Service.

Changes as a Result of Verification Procedures

Verification may result in a change in initial award package. If there is a change in the applicant's award package, the new award is summarized, and the applicant is notified about the modification in the initial award package. The applicant will know that verification has been complete when they receive an award notification letter or a denial letter. If an initial disbursement of federal aid must be lowered due to subsequent selection for and completion of verification, Livingstone College will make the adjustment if possible. If it is beyond the time frame for making the adjustment, Livingstone College will notify both the student and the U.S. Department of Education of the overpayment as described above.

ATTACHMENT "C"

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES**



**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the President and the
Vice President of Business Affairs of
Livingstone College

At your request, we have performed certain agreed-upon procedures, as enumerated below, with respect to the review of the procedures performed by Livingstone College to address and respond to the draft audit report from the Department of Education on their review of the fiscal year ended June 30, 2000. The procedures, which were agreed to by the President and the Vice President of Financial Affairs of Livingstone College, were performed solely to assist the College in their response and to determine that procedures performed in deriving their response was in accordance with 34 CFR, Part 668. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or any other purpose.

We performed the following agreed-upon procedures with respect to Livingstone College's response to the Department of Education's draft audit report for the fiscal year ended June 30, 2000.

1. Used a sampling approach to independently verify, pursuant to Subpart E of 34 CFR, Part 668, the accuracy of the files included in the resolution schedule of Title IV disbursements submitted by the College to the Office of Inspector General as respects to verification procedures.
2. Used a sampling approach to verify the accuracy of management's report of financial aid disbursed to all students not selected for verification. Livingstone College performed a 100% review of Title IV disbursement to applicants who were not selected for verification from July 1, 1999 through June 30, 2000. Selected files were compared to the College's disbursement record per the Business Office and transcripts provided by the Office of the Registrar's.

We understand that the College is responsible for administering policies and procedures over verification, ensuring that only eligible students enrolled at Livingstone College are awarded Title IV funds, and complying with federal regulations set forth by the Department of Education. In this engagement, we did not make a study of the internal control procedures as they relate to verification and disbursement of aid to only eligible enrollees, or the administration of these procedures.

Because of the inherent limitation in any system of internal control, errors or irregularities may occur and not be detected. Also, projections or any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.



We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the information contained in the College's response to the Department of Education as it relates to the fiscal year ended June 30, 2000 under review. Accordingly, we do not express an opinion on whether the information contained therein is in conformity with generally accepted accounting principles or on whether the underlying assumptions and use of estimates by management provide a reasonable basis for the calculations and information reported. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. This report relates only to the information in Attachment A and the College's review to determine the existence of additional Title IV awardees who were disbursed funds, but not enrolled, and does not extend to any financial statements of Livingstone College taken as a whole. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

This report is intended solely for the use of the President and Vice President of Business Affairs of Livingstone College and is not intended to be and should not be used by anyone other than this specified party. However, this report is a matter of public record and its distribution is not limited.

Clausell & Associates, CPA's, P.C.
January 28, 2002

Clausell & Associates, P.C.

ATTACHMENT "D"

PELL RECONCILIATION REPORT

LIVINGSTONE COLLEGE

PELL RECONCILIATION REPORT

January 28, 2002

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				788	787	1,575	1,575	788	787	1,575	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				200	200	400	400	200	200	400	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				-	1,487	1,487	-	-	-	-	1,487	-
				1,438	1,437	2,875	2,875	1,438	1,437	2,875	-	-
				200	200	400	400	200	200	400	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	-	1,563	-	1,563	-	(1,563)
				638	637	1,275	1,275	638	637	1,275	-	-
				-	1,137	1,137	-	-	1,137	1,137	-	(1,137)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,388	1,387	2,775	2,775	1,388	1,387	2,775	-	-
				-	-	-	-	200	200	400	(400)	(400)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				938	937	1,875	1,875	938	937	1,875	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				738	737	1,475	1,475	738	737	1,475	-	-
				1,438	1,437	2,875	2,875	1,438	1,437	2,875	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				200	200	400	400	200	200	400	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				200	200	400	400	200	200	400	-	-
				1,563	1,562	3,125	2,075	1,563	1,562	3,125	-	(1,050)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,288	-	1,288	1,288	1,288	-	1,288	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,438	1,437	2,875	2,875	1,438	1,437	2,875	-	-
				1,438	-	1,438	1,438	1,438	-	1,438	-	-
				200	200	400	400	200	200	400	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,038	1,037	2,075	2,075	1,038	1,037	2,075	-	-
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				588	587	1,175	1,175	588	587	1,175	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				338	337	675	-	338	337	675	-	(675)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,088	1,087	2,175	2,175	1,088	1,087	2,175	-	-
				838	419	1,257	-	838	419	1,257	-	(1,257)
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				838	837	1,675	1,675	838	837	1,675	-	-
				588	587	1,175	1,175	588	587	1,175	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,438	1,078	2,516	2,516	1,438	1,078	2,516	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				200	200	400	400	200	200	400	-	-
				1,563	1,562	3,125	875	1,563	1,562	3,125	-	(2,250)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				338	337	675	675	338	337	675	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				1,563	-	1,563	-	1,563	-	1,563	-	(1,563)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				200	-	200	200	200	-	200	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,388	1,387	2,775	2,775	1,388	1,387	2,775	-	-
				1,388	1,387	2,775	1,388	1,388	1,387	2,775	-	(1,387)
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,562	1,562	3,124	1	1
				-	787	787	-	-	787	787	-	(787)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				238	237	475	475	238	237	475	-	-
				1,138	1,137	2,275	2,275	1,138	1,137	2,275	-	-
				-	1,563	1,563	-	-	-	-	1,563	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,538	1,563	-	1,563	-	(25)
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				-	688	688	-	-	688	688	-	(688)
				-	1,563	1,563	-	-	1,563	1,563	-	(1,563)
				200	-	200	-	200	-	200	-	(200)
				438	437	875	875	438	437	875	-	-
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				688	687	1,375	1,375	688	687	1,375	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,038	1,037	2,075	2,075	1,038	1,037	2,075	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				538	537	1,075	1,075	538	537	1,075	-	-
				-	638	638	-	-	638	638	-	(638)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	-	1,538	1,538	1,538	-	1,538	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			General Ledger			CMDS Difference	EDE Difference	
				Fall-99	Spring-00	CMDS Total	EDE Total	Fall 99	Spring 00			CMDS Total
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,288	-	1,288	1,288	1,288	-	1,288	-	-
				1,563	1,562	3,125	1,563	1,563	1,562	3,125	-	(1,562)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				888	887	1,775	-	887	887	1,774	1	(1,774)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,088	1,087	2,175	2,175	1,088	1,087	2,175	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				788	-	788	788	788	-	788	-	-
				-	-	-	-	988	-	988	(988)	(988)
				388	-	388	388	388	-	388	-	-
				238	237	475	475	238	237	475	-	-
				-	1,287	1,287	-	-	1,286	1,286	1	(1,286)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				438	-	438	438	438	-	438	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				538	-	538	-	538	-	538	-	(538)
				1,138	1,137	2,275	2,275	1,138	1,137	2,275	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,388	1,387	2,775	2,775	1,388	1,387	2,775	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				538	537	1,075	1,075	538	537	1,075	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,537	1,537	-	-	1,537	1,537	-	(1,537)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,088	1,087	2,175	2,175	1,088	1,087	2,175	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				238	237	475	475	238	237	475	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,138	1,137	2,275	2,275	1,138	1,137	2,275	-	-
				788	787	1,575	1,575	788	787	1,575	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,388	1,387	2,775	1,388	1,388	1,387	2,775	-	(1,387)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				838	837	1,675	1,675	838	837	1,675	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				738	737	1,475	1,475	738	737	1,475	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				588	587	1,175	1,175	588	587	1,175	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,338	1,337	2,675	-	1,338	1,337	2,675	-	(2,675)
				888	887	1,775	1,775	888	887	1,775	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				738	737	1,475	1,475	738	737	1,475	-	-
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				988	987	1,975	1,975	988	987	1,975	-	-
				-	937	937	937	-	937	937	-	-
				1,338	-	1,338	1,338	1,338	-	1,338	-	-
				538	537	1,075	1,075	538	537	1,075	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	788	1,563	-	1,563	-	(775)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				1,563	-	1,563	-	1,563	-	1,563	-	(1,563)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	200	200	-	-	200	200	-	(200)
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				588	587	1,175	1,175	588	587	1,175	-	-
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				388	387	775	775	388	387	775	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				388	-	388	388	388	-	388	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,562	1,562	-	-	1,561	1,561	1	(1,561)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	1,075	1,563	1,562	3,125	-	(2,050)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				200	200	400	400	200	200	400	-	-
				1,388	1,387	2,775	2,775	1,388	1,387	2,775	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,388	1,387	2,775	2,775	1,388	1,387	2,775	-	-
				938	937	1,875	1,875	938	937	1,875	-	-
				588	587	1,175	1,175	588	587	1,175	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,287	1,287	-	-	1,287	1,287	-	(1,287)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				738	737	1,475	1,475	738	737	1,475	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				838	837	1,675	1,675	838	837	1,675	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,438	1,437	2,875	2,875	1,438	1,437	2,875	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				688	687	1,375	1,375	688	687	1,375	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,238	-	1,238	1,238	1,238	-	1,238	-	-
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				200	200	400	400	200	200	400	-	-
				-	637	637	-	-	587	587	50	(587)
				-	688	688	-	-	688	688	-	(688)
				638	637	1,275	1,275	638	637	1,275	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				-	837	837	-	-	837	837	-	(837)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				288	287	575	575	288	287	575	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,088	1,087	2,175	1,375	1,088	1,087	2,175	-	(800)
				438	437	875	875	438	437	875	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				238	237	475	475	238	237	475	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				688	687	1,375	1,375	688	687	1,375	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid				General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total	EDE Total	Fall 99	Spring 00	CMDS Total		
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	937	937	-	-	937	937	-	(937)
				1,438	1,437	2,875	2,875	1,438	1,437	2,875	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,438	1,437	2,875	2,875	1,388	1,387	2,775	100	100
				1,538	-	1,538	1,538	1,538	-	1,538	-	-
				1,563	1,562	3,125	2,275	1,563	1,562	3,125	-	(850)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,138	1,137	2,275	2,275	1,138	1,137	2,275	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,438	-	1,438	1,438	1,438	-	1,438	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				588	587	1,175	1,175	588	587	1,175	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				388	387	775	775	388	387	775	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,537	1,537	-	-	1,537	1,537	-	(1,537)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,088	1,087	2,175	2,175	1,088	1,087	2,175	-	-
				1,088	1,087	2,175	2,175	1,088	1,087	2,175	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,563	1,562	3,125	1,563	1,563	1,562	3,125	-	(1,562)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				1,038	1,037	2,075	3,125	1,038	1,037	2,075	-	1,050

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,388	1,387	2,775	-	1,388	1,387	2,775	-	(2,775)
				888	887	1,775	1,775	888	887	1,775	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				438	437	875	875	438	437	875	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				-	1,562	1,562	1,562	-	1,562	1,562	-	-
				-	1,563	1,563	1,563	-	1,563	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				888	887	1,775	-	888	887	1,775	-	(1,775)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	-	1,563	-	1,563	-	(1,563)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,563	1,562	3,125	-	1,488	1,487	2,975	150	(2,975)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,388	1,387	2,775	2,775	1,388	1,387	2,775	-	-
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				238	237	475	475	238	237	475	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,388	1,387	2,775	350	350
				488	487	975	975	488	487	975	-	-
				1,563	1,562	3,125	1,563	1,563	1,562	3,125	-	(1,562)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				888	887	1,775	1,775	888	887	1,775	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				938	937	1,875	1,875	938	937	1,875	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				788	787	1,575	1,575	788	787	1,575	-	-
				-	587	587	587	-	587	587	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				288	287	575	575	288	287	575	-	-
				988	987	1,975	1,975	988	987	1,975	-	-
				-	1,563	1,563	1,563	-	1,563	1,563	-	-
				1,088	-	1,088	1,088	1,088	-	1,088	-	-
				200	200	400	400	200	200	400	-	-
				838	837	1,675	1,675	838	837	1,675	-	-
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				782	781	1,563	1,563	782	781	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				638	637	1,275	1,275	638	637	1,275	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				838	837	1,675	1,675	838	837	1,675	-	-
				338	337	675	675	338	337	675	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				-	737	737	-	-	737	737	-	(737)
				200	200	400	400	200	200	400	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	1,488	1,563	1,562	3,125	-	(1,637)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				938	-	938	938	938	-	938	-	-
				288	287	575	575	288	287	575	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	587	587	587	-	-	-	587	587
				1,563	391	1,954	1,563	1,563	391	1,954	-	(391)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,088	1,087	2,175	2,175	1,088	1,087	2,175	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,438	1,437	2,875	2,875	1,438	1,437	2,875	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				-	-	-	1,563	-	-	-	-	1,563
				-	1,488	1,488	-	-	1,488	1,488	-	(1,488)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	200	200	-	-	200	200	-	(200)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				666	-	666	666	666	-	666	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	1,562	1,563	1,562	3,125	-	(1,563)
				438	437	875	875	438	437	875	-	-
				288	287	575	575	288	287	575	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				738	737	1,475	1,475	738	737	1,475	-	-
				-	1,562	1,562	1,562	-	1,562	1,562	-	-
				553	552	1,105	1,105	553	552	1,105	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				838	-	838	838	838	-	838	-	-
				-	1,137	1,137	-	-	1,137	1,137	-	(1,137)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-

Delete

SS#	Last Name	First Name	Middle	Financial Aid				General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total	EDE Total	Fall 99	Spring 00	CMDS Total		
				888	-	888	888	888	-	888	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,288	1,287	2,575	2,575	1,188	1,187	2,375	200	200
				338	337	675	675	338	337	675	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	1,563	1,563	1,562	3,125	-	(1,562)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,172	2,735	2,735	1,563	1,172	2,735	-	-
				738	-	738	738	738	-	738	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,563	1,563	-	-	1,563	1,563	-	(1,563)
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				838	837	1,675	1,675	838	837	1,675	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				588	587	1,175	1,175	588	587	1,175	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				838	837	1,675	838	838	837	1,675	-	(837)
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				1,038	1,037	2,075	-	1,038	1,037	2,075	-	(2,075)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				488	487	975	975	488	487	975	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,438	-	1,438	1,438	1,438	-	1,438	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				788	787	1,575	1,575	788	787	1,575	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				638	637	1,275	1,275	638	637	1,275	-	-
				1,288	-	1,288	1,288	1,288	-	1,288	-	-
				1,538	-	1,538	1,538	1,538	-	1,538	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,038	1,037	2,075	-	1,038	1,037	2,075	-	(2,075)
				1,138	-	1,138	1,138	1,138	-	1,138	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,138	1,137	2,275	2,275	1,138	1,137	2,275	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,388	1,387	2,775	2,775	1,388	1,387	2,775	-	-
				1,388	1,387	2,775	2,675	1,388	1,387	2,775	-	(100)
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				988	987	1,975	1,975	988	987	1,975	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,438	1,437	2,875	2,875	1,438	1,437	2,875	-	-
				1,488	1,487	2,975	3,125	1,488	1,487	2,975	-	150
				888	887	1,775	1,775	888	887	1,775	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				738	737	1,475	1,475	738	737	1,475	-	-
				1,038	1,037	2,075	2,075	1,038	1,037	2,075	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				738	737	1,475	1,475	738	737	1,475	-	-

Delete

SS#	Last Name	First Name	Middle	Financial Aid				General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total	EDE Total	Fall 99	Spring 00	CMDS Total		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,388	-	1,388	1,388	1,388	-	1,388	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				938	937	1,875	1,875	938	937	1,875	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				938	-	938	938	938	-	938	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,138	1,137	2,275	2,275	1,138	1,137	2,275	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				588	587	1,175	1,175	588	587	1,175	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,563	1,563	-	-	1,563	1,563	-	(1,563)
				200	200	400	-	200	200	400	-	(400)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	781	2,344	2,344	1,563	781	2,344	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,388	1,387	2,775	2,775	1,388	1,387	2,775	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				988	-	988	988	988	-	988	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,438	1,437	2,875	2,875	1,438	1,437	2,875	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	-	1,538	1,538	1,538	-	1,538	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				488	487	975	975	488	487	975	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,088	1,087	2,175	2,175	1,088	1,087	2,175	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				538	537	1,075	1,075	538	537	1,075	-	-
				638	637	1,275	1,275	638	637	1,275	-	-
				200	200	400	400	200	200	400	-	-
				1,288	-	1,288	1,288	1,288	-	1,288	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,388	-	1,388	1,388	1,388	-	1,388	-	-
				888	665	1,553	1,553	888	665	1,553	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,172	1,171	2,343	2,343	1,172	1,171	2,343	-	-
				200	-	200	200	200	-	200	-	-
				-	888	888	-	-	-	-	888	-
				688	-	688	688	688	-	688	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	-	-	1,563	-	-	-	-	1,563
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,238	-	1,238	1,238	1,238	-	1,238	-	-
				238	237	475	475	238	237	475	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,488	1,487	2,975	2,975	1,488	1,487	2,975	-	-
				888	887	1,775	1,775	888	887	1,775	-	-
				-	1,337	1,337	-	-	-	-	1,337	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				238	237	475	475	238	237	475	-	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid				General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total	EDE Total	Fall 99	Spring 00	CMDS Total		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,338	1,337	2,675	3,125	1,176	1,174	2,350	325	775
				1,563	1,562	3,125	1,975	1,563	1,562	3,125	-	(1,150)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,138	-	1,138	1,138	1,138	-	1,138	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				338	337	675	675	338	337	675	-	-
				1,188	1,187	2,375	1,188	1,188	-	1,188	1,187	-
				1,563	-	1,563	1,954	1,563	-	1,563	-	391
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,237	1,237	-	-	1,237	1,237	-	(1,237)
				838	837	1,675	1,675	1,676	837	2,513	(838)	(838)
				1,388	1,387	2,775	-	1,388	1,387	2,775	-	(2,775)
				1,038	1,037	2,075	1,038	1,038	1,037	2,075	-	(1,037)
				1,538	384	1,922	1,538	1,538	387	1,925	(3)	(387)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				838	837	1,675	1,675	838	837	1,675	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,338	1,337	2,675	2,675	1,338	1,337	2,675	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				438	437	875	875	438	437	875	-	-
				288	287	575	575	288	287	575	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				788	787	1,575	1,575	788	787	1,575	-	-
				588	587	1,175	1,175	588	587	1,175	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,650	1,650	3,300	-	-	-	-	3,300	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				200	200	400	400	200	200	400	-	-
				1,088	-	1,088	1,088	1,088	-	1,088	-	-
				1,338	1,337	2,675	1,338	1,338	1,337	2,675	-	(1,337)
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,138	-	1,138	1,138	1,138	-	1,138	-	-
				1,563	1,562	3,125	-	-	-	-	3,125	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				538	-	538	538	538	-	538	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				-	1,563	1,563	-	-	1,563	1,563	-	(1,563)
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				-	437	437	-	-	437	437	-	(437)
				638	637	1,275	1,275	638	637	1,275	-	-
				1,238	1,237	2,475	2,475	1,238	1,237	2,475	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				988	987	1,975	1,975	988	987	1,975	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,088	1,087	2,175	2,175	1,088	1,087	2,175	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid			EDE Total	General Ledger			CMDS Difference	EDE Difference
				Fall-99	Spring-00	CMDS Total		Fall 99	Spring 00	CMDS Total		
				1,288	-	1,288	1,563	1,288	-	1,288	-	275
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				-	-	-	438	-	-	-	-	438
				638	-	638	638	638	-	638	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				988	987	1,975	1,975	988	987	1,975	-	-
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				782	-	782	782	782	-	782	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,238	-	1,238	1,238	1,238	-	1,238	-	-
				1,238	1,237	2,475	1,238	1,238	1,237	2,475	-	(1,237)
				1,563	1,172	2,735	2,735	1,563	1,172	2,735	-	-
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)
				1,088	1,087	2,175	2,175	1,088	1,087	2,175	-	-
				1,563	1,562	3,125	1,563	1,563	1,562	3,125	-	(1,562)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	-	1,563	1,563	1,563	-	1,563	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,087	1,087	-	-	1,087	1,087	-	(1,087)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,188	1,187	2,375	2,375	1,188	1,187	2,375	-	-
				1,138	1,137	2,275	2,275	1,138	1,137	2,275	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				-	1,487	1,487	-	-	1,487	1,487	-	(1,487)
				1,238	1,237	2,475	1,238	1,238	1,237	2,475	-	(1,237)
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-
				1,288	1,287	2,575	2,575	1,288	1,287	2,575	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				688	687	1,375	1,375	688	687	1,375	-	-
				1,038	1,037	2,075	2,075	1,038	1,037	2,075	-	-
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-
				888	-	888	888	888	-	888	-	-

Deleted

SS#	Last Name	First Name	Middle	Financial Aid				General Ledger			CMDS Difference	EDE Difference		
				Fall-99	Spring-00	CMDS Total	EDE Total	Fall 99	Spring 00	CMDS Total				
Deleted				938	937	1,875	1,875	938	937	1,875	-	-		
				1,538	1,537	3,075	3,075	1,538	1,537	3,075	-	-		
				688	687	1,375	1,375	688	687	1,375	-	-		
				-	1,037	1,037	-	-	1,037	1,037	-	(1,037)		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-		
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)		
				988	987	1,975	988	988	987	1,975	-	(987)		
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)		
				888	887	1,775	1,775	888	887	1,775	-	-		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-		
				1,038	1,037	2,075	-	1,038	1,037	2,075	-	(2,075)		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-		
				1,438	1,437	2,875	2,875	1,438	1,437	2,875	-	-		
				438	437	875	875	438	437	875	-	-		
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)		
				-	1,562	1,562	-	-	1,562	1,562	-	(1,562)		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-		
				1,563	1,562	3,125	-	1,563	1,562	3,125	-	(3,125)		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-		
				1,563	1,172	2,735	3,125	1,563	1,172	2,735	-	390		
				1,563	1,562	3,125	3,125	1,563	1,562	3,125	-	-		
			TOTALS			978,272	878,106	1,856,378	1,672,684	976,521	867,433	1,843,954	12,424	(171,270)

PELL Award Authorization per GAPS Report 1,802,220
Difference Under/(Over) 41,734

February 5, 2002

Ms. Sherri Demmel, Regional Inspector General for Audit
U.S. Department of Education
Office of Inspector General
1999 Bryan Street, Suite 2630
Dallas, TX 75201-6817

Dear Ms. Demmel:

RE: CONTROL NUMBER ED-OIG/A06-B0011

In further response to the draft audit report referenced above, please amend the schedule in Attachment "A" submitted in our package dated January 30, 2002. The schedule should not have included the following persons:

Deleted

I was informed of the error on last evening. The number of students listed in Attachment A should be 43. This change does not impact the calculations on page 5 of our response.

Enclosed are copies of the documentation requested to support the findings outlined in Attachment A of the package submitted in our response package dated January 30, 2002. Please note that several students listed were noted by the OIG audit staff with verification complete during the audit. Copies of documentation are not included for those students.

I apologize for the inconvenience. Please contact me at 704 216-6026 if you need additional information or have questions. I appreciate your assistance.

Sincerely,



Clementine S. Cone

Vice President for Business and Finance

cc Dr. Algeania Freeman, President

**REPORT DISTRIBUTION LIST
CONTROL NO. ED-OIG/A06-B0011**

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Mr. Greg Woods
Chief Operating Officer
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Federal Student Aid

Press Secretary
Office of Public Affairs

Correspondence Control
Office of General Counsel

Assistant General Counsel
Office of the General Counsel

Assistant Secretary
Office of Legislation and
Congressional Affairs

Deputy Secretary
Office of the Deputy Secretary

Assistant Secretary
Office of Intergovernmental
and Interagency Affairs

Chief of Staff
Office of the Secretary

Director
Financial Improvement and
Post Audit Operations
Office of the Chief Financial Officer

Under Secretary
Office of the Under Secretary

Post Audit Group Supervisor
Financial Improvement and
Post Audit Operations
Office of the Chief Financial Officer

Director
Office of Public Affairs

Indirect Cost Group Supervisor
Financial Improvement and
Post Audit Operations
Office of the Chief Financial Officer

Others (electronic copy)

Southern Association of Colleges and Schools