

Most Common Audit Findings	
<ul style="list-style-type: none"> • Repeat Finding-Failure to Take Corrective Action • Return of Title IV Funds Made Late • Return of Title IV Funds Calculation Errors • Entrance/Exit Counseling Deficiencies • Student Status-Inaccurate/Untimely Reporting • Auditor Opinion Cited in Audit (Qualified or Adverse) • Verification Violations • Pell Over/Under Payments • Student Credit Balance Deficiencies • Student Confirmation Report Filed Late/Not Filed 	
Most Common Program Review Findings	
<ul style="list-style-type: none"> • Verification Violations • Return to Title IV Calculation Errors • Crime Awareness Requirements Not Met • SAP Policy Not Adequately Developed/Monitored • Entrance/Exit Counseling Deficiencies • Information in Student Files Missing or Inconsistent • Return to Title IV Funds Made Late • Student Credit Balance Deficiencies • Pell Over/Under Payments • Consumer Information Requirements Not Met • Lack of Administrative Capability • Improper/Undocumented Dependency Overrides • Improper Certification of FFEL • Ineligible Pell Disbursement 	<ul style="list-style-type: none"> • } TIE • } TIE • } TIE

*Note: The items in **red** are common findings on both lists.*

Source: U.S. Department of Education, December 2009