



Board of Trustees

Audit Committee

February 20, 2025

8:30 a.m.

Owl's Nest, Ely Campus Center

Committee Members: Chair Theresa Jasmin, Vice Chair William Reichelt, Secretary Michael O'Rourke, Melissa Alvarado, Tessa Lucey, Dr. Gloria Williams

A live stream of the meeting for public viewing will also take place at the following link: <https://www.westfield.ma.edu/live>

- | | |
|--|------------------------|
| 1. Call to Order | Committee Chair Jasmin |
| 2. Approval of Minutes | |
| a. December 9, 2024 | Committee Chair Jasmin |
| 3. Items for Action | |
| a. Motion – Uniform Guidance Report | WithumSmith & Brown |
| b. Motion – Release of Student Directory Information Policy (0290) | Melinda Phelps |
| 4. Items for Discussion | |
| a. Internal Audit Progress Update – Building Security | Stephen Taksar |
| b. Next Internal Audit – Accounts Payable | Stephen Taksar |
| 5. Adjournment | Committee Chair Jasmin |

Attachment(s):

- a. Minutes 12-9-24 (Draft)
- b. Motion – Uniform Guidance Report
- c. Uniform Guidance Report (Draft)
- d. Motion – Release of Student Directory Information Policy (0290)
- e. Policy – Release of Student Directory Information (0290)



Board of Trustees

Audit Committee

December 9, 2024

Minutes

2:30 PM – 3:30 PM

Loughman Living Room, Scanlon Hall

A live stream of the meeting for public viewing will also take place at the following link: <https://www.westfield.ma.edu/live>

Committee Members Present: Committee Chair Theresa Jasmin, Vice Chair William Reichelt, Secretary Michael O'Rourke, Members: Melissa Alvarado, Tessa Lucey, and Dr. Gloria Williams.

Also present were Westfield State University President, Dr. Linda Thompson; Vice President for Administration and Finance, Stephen Taksar; Associate Vice President Financial Accounting Lisa Freeman; Associate Vice President Administration and Finance, Maria Feuerstein; Vice President of Institutional Advancement, Lisa MacMahon; Assistant Vice President Information and Instructional Technology, Alan Blair and Director of Dining Services, Melissa Sikes.

Committee Chair Theresa Jasmin called the meeting to order at 2:30 p.m., conducted a roll call of committee members, and stated the meeting was being livestreamed and recorded.

MOTION made by Trustee Lucey second by Trustee Alvarado to approve the meeting minutes of October 21, 2024. A roll call was completed, O'Rourke and Jasmin abstained. **Motion passed.**

Cybersecurity Discussion

- Importance of cybersecurity
 - Identified as a top risk in enterprise risk management
- Agenda items flipped to prioritize information on campus cyber update
- Vice President for Administration and Finance, Steve Taksar and Assistant Vice President Information and Instructional Technology, Alan Blair providing updates

PCI Assessment Update

- Engagement date for 2025 received
- Clean audit reported for several consecutive years
- Compliance with new PCI 4.0 standards ahead of schedule
 - Reduced cyber footprint for credit card payments
 - No storage of credit card data on local environment

Cybersecurity Awareness Audit

- Audit conducted by the state
 - Focus on training
- Response to auditors
 - Clarification on definitions of personnel
 - Still working on full compliance.

- Key cybersecurity measures discussed
 - Administrative privileges reduction
 - Multi-factor authentication
 - Training completion within 30 days

Future Actions

- Incorporating training requirements into acceptable use policy
- Current training completion rate at 72%
- Plans for improvement through collaboration with departments and human resources

Cybersecurity Training Requirement

- Discussion on requiring all students to complete cybersecurity training.
 - Some state colleges currently have voluntary training.
 - Conversations ongoing among CIO council and Higher Education Cyber Security Coordinating Committee about making it a requirement.
- Current training compliance rates.
 - 72% compliance noted, but the standard is 100%.
 - Previous phishing incidents reduced significantly after implementing multi-factor authentication.

Cybersecurity Initiatives

- Formation of a dedicated cybersecurity group.
 - Aimed at improving collaboration and communication across state colleges and universities.
 - Includes various departments such as EOS and the secretary's office.
- Creation of a cyber dashboard.
 - Intended to provide a holistic view of cybersecurity progress across all 24 state colleges.
 - Will compare current status against industry standards and previous years.

Cyber Defense and Compliance

- Adoption of CIS Critical Controls.
 - All 24 state colleges accepted it as the standard for cybersecurity practices.
 - Progress from version 5.5 to 8.0 of the information security policy.
- Internal audits and external assessments.
 - Regular self-audits conducted to ensure compliance.
 - External audits performed every three to four years for verification.

Financial Investments in Cybersecurity

- Last year saw significant financial investments in cybersecurity for higher education.
 - \$1.6 million allocated, with Westfield State receiving \$67,000.
- Local operating capital budget directed \$185,000 towards endpoint management.
 - Focus on antivirus and managed detection response services.

Cybersecurity Enhancements

- Implemented centralized security training through "KnowB4."
 - First in the state to adopt this training program.
 - 23 out of 24 institutions are now participating.
- Transitioned to a new contract with the Commonwealth, reducing costs by 60%.
 - Savings redirected towards enhancing cyber defenses.

Collaborative Efforts and Training

- Collective bargaining with NSCA led to mandatory training for all members.
 - Training is educational and applicable to personal life.
- Shared services initiative faced challenges due to varying needs of institutions.
 - Participated in surveys to identify common services like security awareness training.

Incident Response and Future Focus

- Established a fusion center for immediate information sharing during incidents.
 - Aimed at improving communication and response among institutions.
- Identified key focus areas for the next 1-3 years.
 - Increasing data breaches, particularly from third parties.
 - Rise in phishing and social engineering attacks since 2020.

Insider Threats and Data Management

- Increase in insider threats due to personal device usage.
- Importance of leveraging legal counsel in procurement.
 - Emphasis on stronger contract language for cloud services.
 - Requirement for vendors storing sensitive data to fill out a questionnaire.

Network Security Measures

- Network segmentation referred to as the "moat effect."
 - Protects data by keeping it contained within specific areas.
 - Reduces the cost of mitigating breaches.
- Need for improved vendor risk management.
 - Regular follow-ups on contract renewals and updates.

Cyber Insurance and Incident Response

- Cyber insurance has evolved into a partnership.
 - Provides off-site response repositories for incident plans.
 - Offers free services for data storage and access during outages.
- Importance of building a comprehensive incident response plan.

Threat Detection and Response

- High volume of attacks detected at Westfield State.
 - Approximately 88 million attacks noted.
 - Use of automated systems and AI for threat detection.
- Implementation of a trust principle in network security.
 - Block everything and only open necessary ports for vendors.
 - Use of endpoint detection and response systems for local threat monitoring.

Incident Response and Training

- Conducting red table exercises to improve incident response.
 - Minor incidents used for training purposes.
- Focus on phishing and social engineering training.
 - Identifying red flags in suspicious emails.

Security Policies and Controls

- Aligning policies with the Center for Security Critical version 8.0.
 - Transitioning from 21 to 18 critical controls, categorized.
- Implementing access management and acceptable use policies.
 - Providing refresher training for users who fail phishing tests.

Authentication and Vulnerability Management

- Utilizing strong multifactor authentication.
 - Transition to 15-character passwords without frequent changes.
- Ensuring timely patch management for vulnerabilities.
 - Critical patches addressed within 24 hours.

AI and Cybersecurity Initiatives

- Engaging in discussions about AI's role in academia.
 - Concerns about generative AI and its security challenges.
- Continuing investment in cybersecurity initiatives.

- Collaboration with state and university resources for future planning.

Cybersecurity Initiatives

- Implementing defenses around educational rooms to support STEM programs.
- Approximately 2.5 million cybersecurity jobs are currently vacant in the U.S.
 - The required skill set for these jobs is specific and not easily acquired.
- Funding is necessary for educational institutions to enhance cybersecurity training.
 - Example: Bridgewater's funding model is mentioned.

Backup and Data Security

- Priority for leadership this year is to achieve encrypted immutable backups.
 - Current backups are encrypted and stored in two different locations.
- Moving backups off-site to improve security.
 - The process involves a site mass to ensure data accessibility.
- Challenges with initial encryption costs for system databases.
 - Importance of having backups that are secure from ransomware attacks.

Community and Collaboration

- Emphasis on statewide communities and organizations implementing best practices.
- Acknowledgment of the importance of support systems in cybersecurity.
 - Example: Reliable communication at all hours is crucial for operations.

There being no further business, **MOTION** made by Trustee Williams and seconded by Trustee O'Rourke to adjourn the meeting. There being no discussion, **motion passed unanimously**. Meeting adjourned at 3:25 p.m.

Attachment(s):

- a. Minutes 10/21/24 (Draft)
- b. Campus Cyber Update
- c. Cyber Security Awareness Audit (State Auditor)
- d. Payment Card Industry Data Security Standards (PCI-DSS)

Secretary's Certificate

I hereby certify that the foregoing is a true and correct copy of the approved minutes of the Westfield State University Board of Trustees, Audit Committee meeting held on December 9, 2024.

Michael O'Rourke, Secretary

Date



Board of Trustees

February 20, 2025

MOTION

The Audit Committee recommends approval to the full Board:

To accept the audit report on the audit procedures required pursuant to the Office of Management and Budget (OMB) Uniform Guidance for fiscal year ending June 30, 2024, as prepared by the firm of WithumSmith and Brown P.C., and to authorize the submission of this report to the Federal Audit Clearinghouse and to other parties as required by OMB Uniform Guidance and the Commonwealth of Massachusetts.

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

**INDEPENDENT AUDITOR'S REPORTS AS REQUIRED
BY THE UNIFORM GUIDANCE AND *GOVERNMENT*
AUDITING STANDARDS AND RELATED
INFORMATION**

JUNE 30, 2024

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

**Independent Auditor's Reports as Required by the Uniform Guidance
and *Government Auditing Standards* and Related Information**

June 30, 2024

C O N T E N T S

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1-3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	4-5
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees of
Westfield State University:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Westfield State University's (an Agency of the Commonwealth of Massachusetts) (the "University") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2024. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the University's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Westfield State University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, as discussed above, we did identify a certain deficiency in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Westfield State University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the University, as of and for the year ended June 30, 2024, and have issued our report thereon dated October 24, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

UPDATE, 2025

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees of
Westfield State University:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the business-type activities of Westfield State University (the "University"), and its discretely presented major component unit, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated October 24, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report of Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

October 24, 2024

DRAFT

**SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

DRAFT

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Through to Subrecipients
STUDENT FINANCIAL ASSISTANCE CLUSTER					
U.S. Department of Education:					
Direct Awards:					
Federal Supplemental Educational Opportunity Grant	84.007	N/A	N/A	\$ 295,448	\$ -
Federal Work-Study Program	84.033	N/A	N/A	372,949	-
Federal Pell Grant Program	84.063	N/A	N/A	7,013,999	-
Federal Perkins Loan Program (beginning of year)	84.038	N/A	N/A	121,248	-
Federal Direct Student Loans (Note 4)	84.268	N/A	N/A	<u>23,912,551</u>	<u>-</u>
Total Student Financial Assistance Cluster				<u>31,716,195</u>	<u>-</u>
TRIO CLUSTER					
U.S. Department of Education:					
Direct Awards:					
TRIO Student Support Services	84.042	N/A	N/A	<u>344,622</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER					
National Science Foundation:					
Direct Awards:					
STEM Education	47.076	N/A	N/A	<u>51,237</u>	<u>-</u>
NON-CLUSTER					
U.S. Department of Education					
Direct Awards:					
Fund for the Improvement of Postsecondary Education	84.116Z	N/A	N/A	339,478	-
U.S. Department of Health and Human Services					
Direct Awards:					
Mental and Behavioral Health Education and Training Grants	93.732	N/A	N/A	342,550	-
U.S. Department of the Interior					
Direct Awards:					
National Wild and Scenic Rivers System	15.962	N/A	N/A	138,031	-
U.S. Institute of Museum and Library Services					
Pass-through Awards:					
Laura Bush 21st Century Librarian Program	45.313	Cornell University, Inc.	156601-22444	4,790	-
U.S. Department of Justice					
Direct Awards:					
Grants to reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on campus	16.525	N/A	N/A	<u>10,360</u>	<u>-</u>
Total Non-Cluster				<u>835,209</u>	<u>-</u>
Total Federal Funds				<u>\$ 32,947,263</u>	<u>\$ -</u>

See accompanying notes to the schedule of expenditures of federal awards.

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Note 1 - **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Westfield State University (the "University") under programs of the Federal Government for the year ended June 30, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position or cash flows of the University.

Note 2 - **Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

Note 3 - **Indirect Cost Rate**

The University has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - **Federal Student Loan Programs**

Perkins Loan Program

The Federal Perkins Loan Program ("Perkins") is administered directly by the University and balances and transactions relating to this program are included in the University's basic financial statements. During the year ended June 30, 2024, there were no loans advanced under the Perkins program. During the year ended June 30, 2024, no administrative costs were incurred. As of June 30, 2024, loan balances receivable, net under Perkins was \$97,909.

There was no federal capital contribution or match by the University during the current year.

Direct Student Loans

The University disbursed \$23,912,551 of loans under the Federal Direct Student Loans program, which include Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. It is not practical to determine the balances of the loans outstanding to students of the University under the program as of June 30, 2024. The University is only responsible for the performance of certain administrative duties and, accordingly, these loans are not included in the University's financial statements.

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Section I – Summary of Auditor’s Results:

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes no
- Noncompliance material to the financial statements noted? yes no

Federal Awards

Type of auditor’s report issued on compliance for major programs:

Unmodified

Internal control over major programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes no
- Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? yes no

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Identification of Major Programs

Name of Federal Program or Cluster	Assistance Listing Number
Student Financial Assistance Cluster:	
Federal Supplemental Educational Opportunity Grant	84.007
Federal Work-Study Program	84.033
Federal Perkins Loan Program	84.038
Federal Pell Grant Program	84.063
Federal Direct Student Loans	84.268
Non-Cluster:	
Fund for the Improvement of Postsecondary Education	84.116Z

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee? yes no

Section II – Financial Statement Findings:

None

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Section III – Federal Award Findings and Questioned Costs:

Finding number: 2024-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
Assistance Listing #: 84.063, 84.268
Award year: 2024

Criteria

According to 2 CFR Part 200, Appendix XI Compliance Supplement updated May 2024:

Under the Pell Grant and loan programs, institutions must complete and return within 15 days the Enrollment Reporting roster file placed in their Student Aid Internet Gateway mailboxes sent by ED or accessed on the Enrollment Maintenance Page via the National Student Loan Data System (“NSLDS”). The institution determines how often it receives the Enrollment Reporting roster file with the default set at a minimum of every 60 days. Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS website. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

Condition

The Federal Government requires Westfield State University to report student enrollment changes to the National Student Loan Data System (“NSLDS”) within 60 days. During our testing, 1 out of 40 students was reported late to the NSLDS by 1 day.

Cause

Westfield State University did not have the proper review procedures in place to ensure enrollment status changes were being reported to NSLDS timely.

Effect

Westfield State University did not report the student’s correct status within the required timeframe, which may impact the students’ loan grace periods.

Questioned Costs

Not applicable

Perspective

Our sample was not, and was not intended to be, statistically valid. Of the 40 students selected for testing, 1 student, or 2.5% of our sample was not reported within the required timeframe.

Identification as a Repeat Finding, if applicable

Not applicable

WESTFIELD STATE UNIVERSITY
(an Agency of the Commonwealth of Massachusetts)

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Recommendation

The University should strengthen its controls surrounding the review of the NSLDS reporting process to ensure they are in compliance with federal regulations.

View of Responsible Officials

Westfield State University agrees with the finding.

DRAFT

ADMINISTRATION AND FINANCE

Management's Summary Schedule of Prior Audit Findings

Year Ended June 30, 2024

Section IV – Management's Summary Schedule of Prior Audit Findings:

None.

DRAFT

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ADMINISTRATION AND FINANCE

Management's Corrective Action Plan

Finding number: 2024-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
Assistance Listing #: 84.063, 84.268
Award year: 2024

Corrective Action Plan: The Registrar's Office will conduct a comprehensive review of the scheduled enrollment reporting dates currently listed in the National Student Clearinghouse (NSC). This review will focus specifically on calculating a fifty-day schedule of enrollment reporting to ensure enrollment reports are submitted within the required time frame as mandated by the National Student Loan Data System (NSLDS). The reporting date adjustment will allow additional days for NSC to report to NSLDS within the required sixty-day reporting period to maintain compliance. NSC emails a "Delivery Receipt" each time an enrollment report is submitted to the Registrar, Associate Registrar and Technology Support Specialist in the Registrar's Office. The Executive Director of Institutional Research and Assessment will be added to the email notification and will have access to review enrollment report submissions. The Registrar will also be creating a calendar with a schedule of when the NSLDS enrollment files will be sent to help ensure the files are submitted on-time.

Timeline for Implementation of Corrective Action Plan: The review of scheduled enrollment dates will begin immediately. Adjustments to the dates will be made as needed to ensure adherence to the sixty-day reporting requirement.

Contact Person: Monique Lopez, Registrar and Simone Backstedt, Director, Financial Aid

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Board of Trustees

February 20, 2025

MOTION

The Audit Committee recommends approval to the full Board:

To rescind the Release of Student Directory information Policy #0290 and refer the administrative matter to the President and the Registrar.

RELEASE OF STUDENT DIRECTORY INFORMATION

PURPOSE

The purpose of this document is to establish a policy on the release of Westfield State University student directory information.

DEFINITION

Consistent with The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), a Federal law protecting the privacy of student education records, the University may release to the public student directory information, without consent, provided that students are notified annually about directory information and are provided with a reasonable amount of time to request directory information about them be suppressed from disclosure. The actual means of student notification (special letter, inclusion in a bulletin, student handbook or newspaper article) is left to the discretion of the University.

Student directory information includes student name, campus address, campus telephone listing, home address, home telephone listing, photograph, date and place of birth, dates of attendance, major field of study, degrees and awards received, participation in officially recognized activities and sports, height and weight of student athletes and the most recent previous educational agency or institution attended by the student.

POLICY

1. Student requests to suppress directory information about them from public disclosure must be made annually, in writing, to the University Registrar by October 1 (or by the last day of business prior to this date if the University is closed on October 1).
2. Generally, only a student's name and telephone number shall be disclosed, however, exceptions may be authorized by administrators at the Director level or above on a case-by-case basis.
3. Directory information shall not be disclosed to outside business/vendors,

Westfield State University

Policy concerning:

section Administrative

number 0290

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APPROVED: October 1996

REVIEWED: December 2014

however, exceptions may be authorized by administrators at the Vice President level or above when a business/vendor is engaged in a joint venture with the University to provide a tangible benefit to students, and further, provided that the business/vendor agrees in writing not to disclose student directory information to any other party.

4. Charges for directory information will be consistent with the Massachusetts Public Records Law.

REVIEW

This policy shall be reviewed annually by the Vice President for Student Affairs.