



GEORGE MASON UNIVERSITY

REPORT ON AUDIT FOR THE YEAR ENDED JUNE 30, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA

www.apa.virginia.gov

(804) 225-3350



AUDIT SUMMARY

We have audited the basic financial statements of George Mason University (University) as of and for the year ended June 30, 2018, and issued our report thereon, dated March 29, 2019. Our report, included in the University's Annual Report, is available at the Auditor of Public Accounts' website at www.apa.virginia.gov and at the University's website at www.gmu.edu. Our audit found:

- the financial statements are presented fairly, in all material respects;
- internal control findings requiring management's attention; however, we do not consider them to be material weaknesses; and
- instances of noncompliance or other matters required to be reported under Government Auditing Standards.

Our audit also included testing over the major federal program of the Student Financial Assistance Programs Cluster for the Commonwealth's Single Audit as described in the U.S. Office of Management and Budget Compliance Supplement; and found internal control findings and noncompliance related to this testing requiring management's attention.

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STATUS OF PRIOR YEAR FINDINGS

Improve Information Security Policy and Procedures

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: Yes (first issued in fiscal year 2017, with satisfactory progress in this area)

George Mason University (University) continues to base its information security policies and procedures on the ISO/IEC 27002:2005 Security Standard (ISO 27002 Security Standard), which is no longer valid. ISO/IEC 27002:2013 supersedes the University's current Security Standard.

The work effort to update the information security policies and procedures to the new ISO 27002 Security Standard would require a large amount of information technology resources. Before updating any policies and procedures, the University created a taskforce to evaluate the various information security standards to determine if an alternate standard may apply to its environment better than the ISO 27002 Security Standard. The University decided to base its information security policies and procedures on the National Institute of Standards and Technology (NIST) SP 800-53 Security Standard (NIST Security Standard) and cease using the ISO 27002 Security Standard. The University's Chief Information Security Officer is responsible for developing and aligning the information security policies and procedures with the NIST Security Standard. The University plans to complete the new information security policies, procedures, and supporting standards by June 30, 2019.

The ISO 27002 Security Standard, Section 5, requires the University to define, approve, communicate to employees, and periodically review a set of policies for information security, in addition to defining and publishing procedures that mandate effective implementation of information security controls.

By basing the University's information security policies and procedures on an outdated security standard, it may not include current and adequate security controls to protect sensitive systems and data. In addition, the outdated policies and procedures may not reflect the current information technology environment and lead to inconsistent implementations of controls which can result in unauthorized access and lead to a breach of data.

The University is drafting and developing the information security policies and procedures in tandem with a university-wide mandate to comply with a federal regulation for research data called the Controlled Unclassified Information (CUI) regulation. The CUI regulation significantly increases the scope of the project, but the University remains on track to complete the project by June 30, 2019.

The University should dedicate the necessary resources to complete and approve the new information security policies and procedures and ensure they align with the control requirements in the NIST Security Standard. The University should implement a process to ensure the policies and procedures remain current. Having policies and procedures that align with a current security standard will help to protect the confidentiality, integrity, and availability of mission critical and sensitive data.

Improve Firewall Security

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: Yes (first issued in fiscal year 2017, with limited progress in this area)

The University continues to address the weaknesses communicated in our prior year audit report to secure the firewall according to the ISO 27002 Security Standard. The University is making progress to complete its remediation plan for firewall security and has plans in place to complete the remaining work effort in phases. The University plans to complete the first phase in June 2019 and, once complete, the University will create a schedule for the remaining work effort.

We communicated two control weaknesses to management in a separate document marked Freedom of Information Act (FOIA) Exempt under §2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The ISO 27002 Security Standard requires the documentation and implementation of certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of the University's information systems and data.

The University should dedicate the necessary resources to complete the first phase of its corrective action plan by June 2019 and create a schedule to complete the remainder of the project taking into account its transition to the NIST Security Standard. Doing this will help to ensure the University secures its network to protect its sensitive and mission critical systems.

INTERNAL CONTROL AND COMPLIANCE FINDINGS AND RECOMMENDATIONS

Ensure Board of Visitor Approved Meal Plan Rates Are Properly Implemented

Type: Internal Control

Severity: Significant Deficiency

Repeat: No

The University did not properly implement some of the Board of Visitor (Board) approved meal plan rates for the 2017 - 2018 school year because it lacked controls to ensure responsible personnel properly entered them into the system. As a result, the system overcharged 911 students in the fall 2017 semester and 498 students in the spring 2018 semester by between \$5 and \$10 per plan for a total of \$9,360.

The Code of Virginia §23.1-1012B gives the Board responsibility for establishing the meal plan rates. Additionally, the Commonwealth Accounting Policies and Procedures Manual Topic Number 10305 - Internal Control, requires the University to maintain internal controls over all major business cycles, such as those to ensure it properly assesses the Board approved rates. Since the University did not have controls to validate the entry of the meal plan rates into the system to ensure their accuracy, the University inadvertently circumvented the Board's authority and overcharged students who selected the affected meal plans.

The University should develop internal controls to ensure it properly executes all Board approved rates. These controls should include a preventative approval process that reviews the data entry and certifies that the responsible employee correctly entered all final approved rates into the system. The University should also consider detective controls, such as completing an analysis after the drop/add period each semester to compare actual revenues with expected revenues by revenue type to identify and explain any unexpected results.

Update Policies and Procedures to Ensure Compliance with Statement of Economic Interest Requirements

Type: Compliance

Severity: Not Applicable

Repeat: No

The University did not properly identify all employees holding a position of trust and did not ensure that employees hired into positions of trust completed the required Statement of Economic Interest (SOEI) form as a condition of assuming employment. Specifically, seven employees holding positions of trust during 2018 did not file a Statement of Economic Interest form. The University properly identified two of these employees as holding positions of trust, but did not require them to file their SOIE forms upon assuming their employment because the University's Office of Compliance, Diversity, and Ethics SOEI policy for first-time filers is not consistent with the Code of Virginia. For the remaining five employees, the University did not properly identify them as holding positions of trust because its SOEI policy does not specifically identify required filers.

Pursuant to the Code of Virginia §2.2-3114A and §2.2-3118.2, persons occupying positions of trust within state government shall file with the Ethics Council, as a condition to assuming office or employment, a disclosure statement of their personal interests and such other information as is required on the form, on or before the day such office or position of employment is assumed, and thereafter shall file such a statement annually on or before February 1. Additionally, per Executive Order Number Eight (2018), positions of trust for institutions of higher education include presidents, vice presidents, provosts, deans, and any other person as designated by the institution including those persons with approval authority over contracts or audits.

The University could be susceptible to actual or perceived conflicts of interest that would impair or appear to impair the objectivity of certain programmatic or fiscal decisions made by employees in designated positions of trust. By not ensuring that all required employees complete the necessary disclosures, the University may fail to prevent conflicts of interest. While not a cost to the University itself, employees in a position of trust who do not complete the required SOEI form may, as allowed by the Code of Virginia §2.2-3124, be assessed a civil penalty in an amount equal to \$250.

The Office of Compliance, Diversity, and Ethics should update, implement, and maintain written policies and procedures to meet the Code of Virginia requirements for the Statement of Economic Interest. These updated policies should outline positions of trust and develop processes to ensure that individuals submit SOEI forms as a condition of assuming their employment.

Improve Compliance over Enrollment Reporting

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: No

The University did not properly report enrollment changes to the U.S. Department of Education using the National Student Loan Data System (NSLDS) in accordance with 34 CFR §685.309 and the NSLDS Enrollment Guide for students that had withdrawn and/or graduated. The University reported incorrect enrollment statuses for two out of 30 students tested (7 %), reported inaccurate effective dates for three students (10%), and did not report student status changes timely for two students (6%).

In accordance with Code of Federal Regulations, Title 34 CFR §685.309(b)(2), 34 CFR §690.83(b)(2), and as detailed in Dear Colleague Letter (DCL) GEN 12-06, unless the institution expects to submit its next student status confirmation report within 60 days, the institution must notify the U.S. Department of Education within 30 days of an enrollment change. Additionally, the NSLDS Enrollment Reporting Guide, published by the U.S. Department of Education, identifies specific parameters, which institutions must meet to achieve compliance with these reporting regulations.

Not properly and accurately reporting a student's enrollment status may interfere with establishing a student's loan status, deferment privileges, and grace periods. In addition, the accuracy of the data reported by each institution is vital to ensuring that Direct Loan records and other federal student records remain updated.

The University should evaluate its current enrollment reporting policies and procedures. University management should enhance current policies and procedures and/or implement corrective action to prevent future noncompliance. Management should also consider implementing a quality control review process to monitor the accuracy of campus and program-level batch submissions.

Properly Process Return of Title IV Calculations

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: No

The financial aid offices at the University did not accurately perform the Title IV return calculation for the spring 2018 semester. The underlying cause for the noncompliance is a miscalculation in the number of scheduled break days the regulations and U.S. Department of Education guidance documents require the institution to exclude from the calculation. The miscalculation of scheduled break days resulted in a net error amount of \$136.

Code of Federal Regulations, Title 34 CFR §668.22, states when a recipient of Title IV grant or loan assistance withdraws from an institution during a period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date and return unearned funds within the specified timeframe. Volume 5 of the 2017-2018 Student Financial Handbook states that while determining the length of a scheduled break, the institution should determine the last day that the institution holds class before the scheduled break and consider the next day to be the beginning of the scheduled break.

Management should perform a review of current policies and procedures surrounding the return of Title IV funds and implement corrective action to prevent future noncompliance.



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 29, 2019

The Honorable Ralph S. Northam
Governor of Virginia

The Honorable Thomas K. Norment, Jr.
Chairman, Joint Legislative Audit
and Review Commission

Board of Visitors
George Mason University

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER

FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

We have audited, in accordance with the 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 and aggregate discretely presented component units of **George Mason University** as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated March 29, 2019. Our report includes a reference to other auditors. We did not consider internal controls over financial reporting or test compliance with certain provisions of laws, regulations, contracts, and grant agreements for the financial statements of the component units of the University, which were audited by other auditors in accordance with auditing standards generally accepted in the United States of America, but not in accordance with Government Auditing Standards.

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 to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control over financial reporting entitled "Improve Information Security Policy and Procedures," "Improve Firewall Security," "Ensure Board of Visitor Approved Meal Plan Rates are Properly Implemented," "Improve Compliance over Enrollment Reporting," and "Properly Process Return of Title IV Calculations," which are described in the sections titled "Status of Prior Year Findings" and "Internal Control and Compliance Findings and Recommendations" that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of 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 determination of financial statement amounts. 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the sections titled "Status of Prior Year Findings" and "Internal Control and Compliance Findings and Recommendations" in the findings entitled "Improve Information Security Policy and Procedures," "Improve Firewall Security," "Update Policies and Procedures to Ensure Compliance with Statement of Economic Interest Requirements," "Improve Compliance over Enrollment Reporting," and "Properly Process Return of Title IV Calculations."

George Mason University's Response to Findings

We discussed this report with management at an exit conference held on April 1, 2019. The University's response to the findings identified in our audit is described in the accompanying section titled "University Response." The University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Status of Prior Findings

The University has not completed correction action with respect to the previously reported findings included in the section “Status of Prior Findings and Recommendations.”

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 entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Audit Standards in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AUDITOR OF PUBLIC ACCOUNTS

ZLB/clj

April 3, 2019

Martha S. Mavredes, CPA
Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Dear Ms. Mavredes:

We have reviewed the audit findings and recommendations resulting from the fiscal year 2018 audit by the Auditor of Public Accounts (APA) and discussed during the exit conference.

George Mason University acknowledges and concurs with the audit findings. The following contains APA's findings and management's responses to the concerns and issues raised.

APA Finding - Improve Information Security Policy and Procedures

George Mason University (University) continues to base its information security policies and procedures on the ISO/IEC 27002:2005 security standard (ISO 27002 Security Standard), which is no longer valid. The ISO/IEC 27002:2013 supersedes the University's current Security Standard.

The work effort to update the information security policies and procedures to the new ISO 27002 Security Standard would require a large amount of information technology resources. Before updating any policies and procedures, the University created a taskforce to evaluate the various information security standards to determine if an alternate standard may apply to its environment better than the ISO 27002 Security Standard. The University decided to base its information security policies and procedures on the NIST SP 800-53 Security Standard (NIST Security Standard) and cease using the ISO 27002 Security Standard. The University's Chief Information Security Officer is responsible for developing and aligning the information security policies and procedures with the NIST Security Standard. The University plans to complete the new information security policies, procedures, and supporting standards by June 30, 2019.

The ISO27002 Security Standard, Section 5, requires the University to define, approve, communicate to employees, and periodically review a set of policies for information security, in addition to defining and publishing procedures that mandate effective implementation of information security controls.

By basing the University's information security policies and procedures on an outdated security standard, it may not include current and adequate security controls to protect sensitive systems and data. In addition, the outdated policies and procedures may not reflect the current information technology environment and lead to inconsistent implementations of controls which can result in unauthorized access and lead to a breach of data.

The University is drafting and developing the information security policies and procedures in tandem with a university-wide mandate to comply with a federal regulation for research data called the Controlled Unclassified Information (CUI) regulation. The CUI regulation significantly increases the scope of the project, but the University remains on track to complete the project by June 30, 2019.

The University should dedicate the necessary resources to complete and approve the new information security policies and procedures and ensure they align with the control requirements in the NIST Security Standard. The University should implement a process to ensure the policies and procedures remain current. Having policies and procedures that align with a current security standard will help to protect the confidentiality, integrity, and availability of mission critical and sensitive data.

Management's Response

Responsibility for performing an annual policy review and updating security policies and procedures were formally assigned in 2018. On March 5, 2019, Mason's Information Technology Systems division released an updated IT security policy and accompanying standards, based on NIST SP 800-53, for review and comments from the university community. Adopting and implementing the new standards are on track for completion by the original target date of June 30, 2019.

APA Finding - Improve Firewall Security

The University continues to address the weaknesses communicated in our prior year audit report to secure the firewall according to the University's information security standard, ISO/IEC 27002 (Security Standard). The University is making progress to complete its remediation plan for firewall security and has plans in place to complete the remaining work effort in phases. The University plans to complete the first phase in June 2019 and, once complete, the University will create a schedule for the remaining work effort.

We communicated two control weaknesses to management in a separate document marked Freedom of Information Act (FOIA) Exempt under §2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires the documentation and implementation of certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of the University's information systems and data.

The University should dedicate the necessary resources to complete the first phase of its corrective action plan by June 2019 and create a schedule to complete the remainder of the project taking into

account its transition to a new security standard. Doing this will help to ensure the University secures its network to protect its sensitive and mission critical systems.

Management's Response

The University concurs with the recommended additional controls described in the FOIA Exempt management letter. Corrective actions for the cited control deficiencies will be addressed in a timely manner as detailed in the corrective action plan.

Ensure Board of Visitor Approved Meal Plan Rates Are Properly Implemented

The University did not properly implement some of the Board of Visitor (Board) approved meal plan rates for the 2017 - 2018 school year because it lacked controls to ensure responsible personnel properly entered them into the system. As a result, the system overcharged 911 students in the fall 2017 semester and 498 students in the spring 2018 semester by between \$5 and \$10 per plan for a total of \$9,360.

The Code of Virginia §23.1-1012B gives the Board responsibility for establishing the meal plan rates. Additionally, the Commonwealth Accounting Policies and Procedures Manual Topic Number 10305 - Internal Control, requires the University to maintain internal controls over all major business cycles, such as those to ensure it properly assesses the Board approved rates. Since the University did not have controls to validate the entry of the meal plan rates into the system to ensure their accuracy, the University inadvertently circumvented the Board's authority and overcharged students who selected the affected meal plans.

The University should develop internal controls to ensure it properly executes all Board approved rates. These controls should include a preventative approval process that reviews the data entry and certifies that the responsible employee correctly entered all final approved rates into the system. The University should also consider detective controls, such as completing an analysis after the drop/add period each semester to compare actual revenues with expected revenues by revenue type to identify and explain any unexpected results.

Management's Response

The University agrees that we did not verify all meal plan rates that were charged to students against the Board of Visitors approved rates. The process error in posting rates was identified and corrected for 2018-2019 meal plans. Internal controls have been in place since 2018-2019 to ensure the approved rates are posted correctly on both the Dining website and on the system that charges students for a meal plan. Controls have been reviewed and a formal checklist adopted to confirm approved rates have been posted and charged to the students.

Detective controls were in place before this error, but did not identify the error due to the immateriality of the overcharge over two semesters on meal plan purchases of more than \$22.5 million. Meal plan purchases are reconciled daily at the beginning of each semester through Add/Drop period and then weekly.

Update Policies and Procedures to Ensure Compliance with Statement of Economic Interest Requirements

The University did not properly identify all employees holding a position of trust and did not ensure that employees hired into positions of trust completed the required Statement of Economic Interest (SOEI) form as a condition of assuming employment. Specifically, seven employees holding positions of trust during 2018 did not file a Statement of Economic Interest form. The University properly identified two of these employees as holding positions of trust, but did not require them to file their Statement of Economic Interest forms upon assuming their employment because the University's Office of Compliance, Diversity, and Ethics SOEI policy for first-time filers is not consistent with the Code of Virginia. For the remaining five employees, the University did not properly identify them as holding positions of trust because its SOEI policy does not specifically identify required filers.

Pursuant to the Code of Virginia §2.2-3114A and §2.2-3118.2, persons occupying positions of trust within state government shall file with the Ethics Council, as a condition to assuming office or employment, a disclosure statement of their personal interests and such other information as is required on the form, on or before the day such office or position of employment is assumed, and thereafter shall file such a statement annually on or before February 1. Additionally, per Executive Order Number Eight (2018), positions of trust for institutions of higher education include presidents, vice presidents, provosts, deans, and any other person as designated by the institution including those persons with approval authority over contracts or audits.

The University could be susceptible to actual or perceived conflicts of interest that would impair or appear to impair the objectivity of certain programmatic or fiscal decisions made by employees in designated positions of trust. By not ensuring that all required employees complete the necessary disclosures, the University may fail to prevent conflicts of interest. While not a cost to the University itself, employees in a position of trust who do not complete the required Statement of Economic Interest form may, as allowed by the Code of Virginia §2.2-3124, be assessed a civil penalty in an amount equal to \$250.

The Office of Compliance, Diversity, and Ethics should update, implement, and maintain written policies and procedures to meet the Code of Virginia requirements for the Statement of Economic Interest. These updated policies should outline positions of trust and develop processes to ensure that individuals submit Statement of Economic Interest forms as a condition of assuming their employment.

Management's Response

The Office of Compliance, Diversity, and Ethics along with the Office of Human Resources and Payroll will update, implement, and maintain written policies and procedures to meet the Code of Virginia requirements for the Statement of Economic Interest. Our lack of compliance with the SOEI provisions was unintentional, and we have been and will continue to make all efforts to come fully into compliance in 2019.

Improve Compliance over Enrollment Reporting

The University did not properly report enrollment changes to the U.S. Department of Education using the National Student Loan Data System (NSLDS) in accordance with 34 CFR §685.309 and the NSLDS Enrollment Guide for students that had withdrawn and/or graduated. The University reported incorrect enrollment statuses for two out of 30 students tested (7 percent), reported inaccurate effective dates for three students (10 percent), and did not report student status changes timely for two students (6 percent).

In accordance with Code of Federal Regulations, Title 34 CFR §685.309(b)(2), 34 CFR §690.83(b)(2), and as detailed in Dear Colleague Letter (DCL) GEN 12-06, unless the institution expects to submit its next student status confirmation report within 60 days, the institution must notify the U.S. Department of Education within 30 days of an enrollment change. Additionally, the NSLDS Enrollment Reporting Guide, published by the U.S. Department of Education, identifies specific parameters, which institutions must meet to achieve compliance with these reporting regulations.

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The University should evaluate its current enrollment reporting policies and procedures. Institutional management should enhance current policies and procedures and/or implement corrective action to prevent future noncompliance. Management should also consider implementing a quality control review process to monitor the accuracy of campus and program-level batch submissions.

Management's Response

George Mason University will collaborate both internally and with our third party servicer regarding issues with enrollment reporting findings.

Properly Process Return of Title IV Calculations

The financial aid offices at the University did not accurately perform the Title IV return calculation for the spring 2018 semester. The underlying cause for the noncompliance is a miscalculation in the number of scheduled break days the regulations and U.S. Department of Education guidance documents require the institution to exclude from the calculation. The miscalculation of scheduled break days resulted in a net error amount of \$136.

Code of Federal Regulations, Title 34 CFR §668.22, states when a recipient of Title IV grant or loan assistance withdraws from an institution during a period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date and return unearned funds within the specified timeframe. Volume 5 of the 2017-2018 Student Financial Handbook states that while determining the length of a scheduled break, the institution should determine the last day that the institution holds class before the scheduled break and consider the next day to be the beginning of the scheduled break.

Management should perform a review of current policies and procedures surrounding the return of Title IV funds and implement corrective action to prevent future noncompliance.

Management's Response

George Mason University has updated our Student Information System to include the Sunday before break with the number of break days, thus excluding it from the R2T4 calculation, as required.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Carol Kissal', is written over a light blue circular stamp.

Carol Dillon Kissal
Senior Vice President for Administration and Finance

GEORGE MASON UNIVERSITY

As of June 30, 2018

BOARD OF VISITORS

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