

# **LANE COMMUNITY COLLEGE EUGENE, OREGON**

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**Federal Single Audit  
In accordance with the Uniform Guidance  
Year Ended June 30, 2025**

## **Table of Contents**

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<b>Report of Independent Auditors 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.....</b>	<b>1</b>
<b>Schedule of Expenditures of Federal Awards.....</b>	<b>4</b>
<b>Notes to Schedule of Expenditures of Federal Awards .....</b>	<b>6</b>
<b>Schedule of Findings and Questioned Costs .....</b>	<b>7</b>
<b>Corrective Action Plan.....</b>	<b>10</b>
<b>Summary Schedule of Prior Audit Findings.....</b>	<b>12</b>

# **Report of Independent Auditors 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**

The Board of Education  
Lane Community College

## **Report on Compliance for Each Major Federal Program**

### ***Opinion on Each Major Federal Program***

We have audited Lane Community College's 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 Lane Community College's major federal programs for the year ended June 30, 2025. Lane Community College'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, Lane Community College complied, in all material respects, with the 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, 2025.

### ***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 (*Government Auditing Standards*); 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* (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 Lane Community College 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 Lane Community College'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 Lane Community College'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 Lane Community College'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 Lane Community College'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 Lane Community College'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 Lane Community College'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 Lane Community College'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.

### **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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness.

*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 2025-001 to be a material weakness.

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 Lane Community College's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Lane Community College'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 Lane Community College, and its discretely presented component unit, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Lane Community College's basic financial statements. We issued our report thereon dated December 19, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

*Baker Tilly US, LLP*

Portland, Oregon  
March 27, 2026

**Lane Community College**  
**Schedule of Expenditures of Federal Awards**  
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity	Pass Through Entity Number	Federal Awards Expended	Awards Forwarded to a Subrecipient
<b><u>US Department of Agriculture</u></b>					
Child and Adult Care Food Program	10.558	Oregon Department of Education	2001003	\$ 56,585	
<i>School and Road Cluster</i>					
Schools and Roads - Grants to States	10.665	Lane County	No Entity Number	175,888	
<b>Total School and Road Cluster</b>				<b>175,888</b>	
<b>Total US Dept of Agriculture</b>				<b>232,473</b>	
<b><u>US Department of Labor</u></b>					
Workforce Data Quality Initiative (WDQI)	17.261	Mt Hood Community College	MI-35897-21-60-A-41	97,952	
<b>Total Us Dept of Labor</b>				<b>97,952</b>	
<b><u>Small Business Administration</u></b>					
Small Business Development Centers	59.037	Direct	n/a	1,178,029	486,354
Small Business Development Centers	59.037	Direct	n/a	392,659	235,202
Small Business Development Centers	59.037	OR Small Business Development Center (Lane CC)	SBAHQ23B0046-147/SBAOEDSB230058-01-01/3603001EZ3826	40,000	
<b>Total Small Business Administration</b>				<b>1,610,688</b>	<b>721,556</b>
<b><u>National Science Foundation</u></b>					
<i>Research and Development Cluster</i>					
Stem Education	47.076	University of Oregon	2016G0A	67,989	
<b>Total National Science Foundation</b>				<b>67,989</b>	
<b><u>US Department of Energy</u></b>					
Conservation Research and Development	81.086	Direct	n/a	22,045	
<b>Total Research and Development Cluster</b>				<b>90,034</b>	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	Oregon State University	G0191A-A	31,434	
<b>Total US Dept of Energy</b>				<b>53,479</b>	
<b><u>US Department of Education</u></b>					
<i>Student Financial Aid Cluster</i>					
Supplemental Educational Opportunity Grants	84.007	Direct	n/a	660,806	
College Work Study	84.033	Direct	n/a	493,045	
Pell Grant	84.063	Direct	n/a	14,319,378	
Federal Direct Student Loan	84.268	Direct	n/a	6,984,069	
Federal Perkins Loan Program	84.038	Direct	n/a	1,591	
<b>Total Student Financial Aid Cluster</b>				<b>22,458,889</b>	
Career and Technical Education - Basic Grants to States 9-24	84.048	Oregon Department of Education	V048A220037	42,247	
Career and Technical Education - Basic Grants to States 9-25	84.048	Oregon Department of Education	V048A220037	476,181	
Career and Technical Education - Basic Grants to States 7-24	84.048A	Lane ESD	V048A220037	10,764	
Career and Technical Education - Basic Grants to States 7-25	84.048A	Lane ESD	V048A220037	40,525	
<b>Total Career and Technical Education</b>				<b>569,717</b>	

Title II: WIOA Prof Dev-GPAs 10-25	84.002A	Higher Education Coordinating Commission	22-138B	5,155
Title II: WIOA 6-25	84.002A	Higher Education Coordinating Commission	24-008H	570,632
Title III CAREERS 9-24 (Yr 5 of 5)	84.031A	Direct	n/a	213,744
<i>TRiO Cluster</i>				
TRiO SSS 8-24 (Yr 3 of 5)	84.042A	Direct	n/a	29,680
TRiO SSS 8-25 (Yr 4 of 5)	84.042A	Direct	n/a	253,463
TRiO STEM 8-24 (Yr 4 of 5)	84.042A	Direct	n/a	29,760
TRiO STEM 8-25 (Yr 5 of 5)	84.042A	Direct	n/a	259,904
<b>Total TRiO Cluster</b>				<b>572,807</b>
Fund for the Improvement of Postsecondary Education	84.116Z	Direct	n/a	95,126
Child Care Access Means Parents in School	84.335A	Direct	n/a	26,398
Child Care Access Means Parents in School	84.335A	Direct	n/a	161,663
<b>Total Child Care Access Means Parents in School</b>				<b>188,061</b>
COVID-19 Education Stabilization Fund	84.425U	State of Oregon	35828	58,104
<b>Total US Dept of Education</b>				<b>24,732,235</b>
<b><u>Corporation for National &amp; Community Service</u></b>				
<i>Total Foster Grandparent/Senior Companion Cluster</i>				
Senior Companion Program 6-25 (Yr 3 of 3)	94.016	Direct	n/a	190,522
<b>Total Foster Grandparent/Senior Companion Cluster</b>				<b>190,522</b>
<b>Total Corporation for National &amp; Comm Service</b>				<b>190,522</b>
<b>US Department of Public Health and Human Services</b>				
Substance Abuse and Mental Health Services				
Projects of Regional and National Significance	93.243	Direct	n/a	4,920
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	93.924	Direct	n/a	59,341
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	Oregon Department of Education	32600	784,741
<b>Total Child Care and Development Fund Cluster</b>				<b>784,741</b>
<b>Total US Dept of Public Health and Human Services</b>				<b>849,002</b>
<b>Total All Programs</b>				<b>27,834,340</b>
				<b>721,556</b>

## Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

### Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Lane Community College under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented 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 for Lane Community College, it is not intended to and does not present the financial position, changes in net position, or cash flows of Lane Community College.

### Note 2 - Summary of Significant Accounting Policies

The 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, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The College has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

### Note 3 – Student Loans

Under the Federal Direct Student Loan program, a total of \$6,984,069 was processed for new loans during the fiscal year. The College administers the Perkins Loan Program funded by the U.S. Department of Education. Balances and transactions relating to this program are included in Lane Community College's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule.

Activity of the College's Perkins Loan Program during the 2024-25 fiscal year is as follows:

Balance - 7/1/2024	\$ 1,591
Loan Advances	-
Loan repayments, assignments and cancellations	-
Balance - 6/30/2025	<u>\$ 1,591</u>

**Schedule of Findings and Questioned Costs**

**Section I— Summary of Auditor’s Results**

***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of major federal programs and type of auditor’s report issued on compliance for the major federal programs:

<i>Assistance Listing Number(s)</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor’s Report Issued on Compliance for Major Federal Program</i>
Various	Student Financial Assistance Cluster	Unmodified
59.037	Small Business Development Centers	Unmodified
93.575	Child Care and Development Fund Cluster	Unmodified

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

Auditee qualified as low-risk auditee?  Yes  No

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## Section II – Financial Statement Findings

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None noted

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## Section III – Federal Award Findings and Questioned Costs

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### 2025-001 – Special Tests and Provisions - Enrollment Reporting – Material Weakness in Internal Controls over Compliance

#### *Student Financial Assistance Cluster*

#### *Department of Education*

**Federal Assistance Listing Number:** 84.063, 84.268

**Federal Program Name:** Federal Pell Grant Program, Federal Direct Student Loans

**Federal Award Number:** P063P240357, P268K250357

**Award Year:** 2024-25

*Criteria:* The National Student Loan Data System (NSLDS) is the Department of Education's (ED) centralized database for students' enrollment information under the Pell Grant and the Direct Loan and Federal Family Education Loan programs. Uniform guidance requires institutions to have internal controls in place to ensure attendance changes for students are reported to NSLDS within at least 60 days of when the student attendance change occurs. It is the College's responsibility to update students' enrollment information timely and accurately as outlined in 34 CFR § 685.309.

Institutions are responsible for accurately reporting certain significant data elements under the Campus-Level Record and Program-Level Record that ED considers high risk, which includes the student's program as per the Classification of Instructional Programs (CIP) code, and the student's status change Effective Date.

*Condition/context:* We selected a sample of 40 students out of a population of 994 who had received Federal aid and had withdrawn or graduated from the College during the 2024-2025 fiscal year. We compared the significant data elements under the Campus-Level and Program-Level Records that ED considers high risk as reported to NSLDS to the data included in the student's academic records, other institutional records, and the withdrawal or graduation date per the College's records.

*Effect:* We noted one student was not reported to NSLDS within the 60-day requirement.

In addition, we identified 20 students who either graduated or withdrew but were not reported as such to NSLDS.

Lastly, we identified 2 students whose campus level detail did not agree with the program level detail reported to NSLDS.

We believe this to be a representative sample of the population; however, it was not intended to be statistically valid.

*Questioned costs:* None.

*Cause:* This occurred because of lack of controls and oversight of the process. This resulted in late and inaccurate reporting of the information to NSLDS. The enrollment information reported to NSLDS is utilized by ED, the Direct Loan program, lenders, and other institutions to determine in-school status.

*Repeat finding:* Yes, 2024-002

*Recommendation:* We recommend the College follow and enhance existing policies to ensure all student changes in status are identified timely and submitted accurately within the required time frame. We also recommend the College establish a formal internal monitoring control whereby a designated individual with NSLDS access, on a sample basis, spot checks the status updates on NSLDS so to internally audit the National Student Clearinghouse submissions.

*Views of responsible officials and planned corrective actions:* Management agrees with the finding, see attached corrective action plan.



### **Corrective Action Plan**

#### **2025-001 – Special Tests and Provisions - Enrollment Reporting – Material Weakness in Internal Controls over Compliance**

##### ***Student Financial Assistance Cluster***

##### ***Department of Education***

**Federal Assistance Listing Number:** 84.063, 84.268

**Federal Program Name:** Federal Pell Grant Program, Federal Direct Student Loans

**Federal Award Number:** P063P240357, P268K250357

**Award Year:** 2024-25

**Criteria:** The National Student Loan Data System (NSLDS) is the Department of Education's (ED) centralized database for students' enrollment information under the Pell Grant and the Direct Loan and Federal Family Education Loan programs. Uniform guidance requires institutions to have internal controls in place to ensure attendance changes for students are reported to NSLDS within at least 60 days of when the student attendance change occurs. It is the College's responsibility to update students' enrollment information timely and accurately as outlined in 34 CFR § 685.309.

Institutions are responsible for accurately reporting certain significant data elements under the Campus-Level Record and Program-Level Record that ED considers high risk, which includes the student's program as per the Classification of Instructional Programs (CIP) code, and the student's status change Effective Date.

**Condition/context:** The auditors selected a sample of 40 students out of a population of 994 who had received Federal aid and had withdrawn or graduated from the College during the 2024-2025 fiscal year. The auditors compared the significant data elements under the Campus-Level and Program-Level Records that ED considers high risk as reported to NSLDS to the data included in the student's academic records, other institutional records, and the withdrawal or graduation date per the College's records.

The auditors noted one student was not reported to NSLDS within the 60-day requirement.

In addition, the auditors identified 20 students who either graduated or withdrew but were not reported as such to NSLDS.

Lastly, the auditors identified 2 students whose campus level detail did not agree with the program level detail reported to NSLDS.

##### ***Corrective Action:***

The FY2025 audit finding reflects that the corrective actions identified in the 2024 Corrective Action Plan were still in progress and being operationalized as of June 30, 2025. Lane Community College began implementing corrective measures following submission of the 2024 CAP in May 2025, with process updates and controls continuing to be implemented through Summer and Fall 2025. As a result, not all procedural changes had been fully implemented or consistently applied during the audit review period.

Since that time, the institution has continued to refine its enrollment reporting processes to ensure compliance with National Student Clearinghouse (NSC) and National Student Loan Data System (NSLDS) reporting requirements. Building on the initial controls established through the 2024 CAP, Lane has implemented additional process improvements and is continuing to formalize and standardize reporting procedures to address gaps identified during the 2025 audit.

Key corrective actions for 2025 include:

- **Formalizing written procedures** that clearly document institutional responsibilities and processes related to enrollment reporting, including definitions and use of Last Date of Attendance (LDA), Date of Determination (DOD), and R2T4 determinations.
- **Providing staff training** on updated NSC and NSLDS reporting requirements to ensure consistent identification and reporting of enrollment status changes.
- **Reviewing and refining reporting schedules** to align reporting frequency with federal requirements while ensuring timely reporting of enrollment changes within the required 30-day reporting window.
- **Implementing monitoring tools**
- **Conducting degree verification reporting reviews**
- **Reviewing data sources used for reporting** to confirm enrollment and completion data are transmitted from the appropriate systems and fields within Banner.
- **Continuing internal monitoring of NSC error reports**

These actions are intended to address procedural gaps identified during the continued review of enrollment reporting processes, particularly those related to consistent identification and reporting of enrollment status changes tied to Last Date of Attendance and Date of Determination.

The Registrar's Office, Financial Aid Office, and Enrollment Systems staff will continue coordinating oversight of NSC reporting activities. Lane Community College is continuing to formalize documentation of updated procedures and expects ongoing refinement of these processes through the current academic year to support consistent application and compliance with NSC, NSLDS, and Federal Title IV reporting requirements.

***Name of Contact Person Responsible for Corrective Action:***

Dawn Whiting

***Anticipated Completion Date for the Corrective Action:***

*April 15, 2026*



## **Summary Schedule of Prior Audit Findings**

### **2024-001 – Financial Statement Close and Reporting Process – Significant Deficiency in Internal Controls over Financial Reporting**

*Condition:* During the audit there were several delays in obtaining completed audit workpapers and draft financial statements. Adjustments were posted subsequent to receiving the trial balance that were required in order for the financial statements to be in accordance with generally accepted accounting principles.

*Recommendation:* The auditors recommend the College look for opportunities to continue to improve the financial close and reporting process including designing and implementing a documented financial close and reporting process.

*Current Status:* The recommendation was adopted during the year ended June 30, 2025. No similar finding was noted in the 2025 audit.

### **2024-002 – Special Tests and Provisions - Enrollment Reporting – Material Weakness in Internal Controls over Compliance**

#### ***Student Financial Assistance Cluster***

#### ***Department of Education***

**Federal Assistance Listing Number:** 84.063, 84.268

**Federal Program Name:** Federal Pell Grant Program, Federal Direct Student Loans

**Federal Award Number:** P063P230357, P268K230357

**Award Year:** 2023-24

*Criteria:* The National Student Loan Data System (NSLDS) is the Department of Education's (ED) centralized database for students' enrollment information under the Pell Grant and the Direct Loan and Federal Family Education Loan programs. Uniform guidance requires institutions to have internal controls in place to ensure attendance changes for students are reported to NSLDS within at least 60 days of when the student attendance change occurs. It is the College's responsibility to update students' enrollment information timely and accurately as outlined in 34 CFR § 685.309.

*Condition/context:* The auditors selected a sample of 34 students out of a population of 1,454 who had received Federal aid and had withdrawn or graduated from the College during the 2023-2024 fiscal year. The auditors compared the withdrawal or graduation date per the College's records to NSLDS.

The auditors noted eight students were not reported to NSLDS within the 60-day requirement.

In addition, the auditors identified ten students who graduated but were not reported as graduated to NSLDS.

*Current Status:* Lane Community College began implementing corrective actions in response to the 2024 audit finding related to enrollment reporting to the National Student Clearinghouse (NSC) and the National Student Loan Data System (NSLDS) following submission of the Corrective Action Plan in May

2025. Initial process updates and controls were put in place beginning in late Spring and continuing through Summer 2025.

The original FY2024 Corrective Action Plan extended into FY2025 and addressed known procedural gaps at that time, including review of enrollment reporting timelines, resolution of identified student record discrepancies, and strengthened coordination between the Registrar's Office and Financial Aid. Lane also implemented additional reporting points, including reporting following grade posting and at the beginning of the subsequent term, to improve the timeliness of enrollment status updates.

As these changes were implemented and operationalized, the institution continued a more detailed review of reporting processes during Summer and Fall 2025. Through this second phase of review and understanding that there would be an identical finding in 2025, Lane identified additional procedural gaps related to the identification and timing of certain enrollment status changes, particularly those associated with reporting of F grades, the Last Date of Attendance (LDA), and the Date of Determination (DOD). These gaps were not fully evident during the initial CAP development and contributed to the continuation of the finding in the 2025 audit. During the second phase of the CAP review, the institution conducted a deeper evaluation of NSC reporting procedures and discovered that certain enrollment status updates were not being transmitted as expected. Lane corrected these reporting gaps and implemented revised procedures to ensure that all enrollment status changes are reported in accordance with Federal Title IV and NSLDS requirements.

In response, Lane implemented further refinements to its reporting processes, including clarifying the institutional application of the federal requirement to report enrollment status changes within 30 days of the Date of Determination. Procedures were updated to better align the use of LDA and DOD in identifying and reporting withdrawals and R2T4 cases, and additional guidance was provided to staff across the Registrar's Office and Financial Aid. Internal guidance was developed to clarify definitions and responsibilities related to Last Date of Attendance (LDA), Date of Determination (DOD), withdrawal classification, and enrollment status reporting. These procedures were agreed and implemented by the Registrar's Office, and Financial Aid to ensure consistent application across academic and administrative processes.

All students identified in the original audit finding were reviewed and any discrepancies in reporting were corrected. The revised procedures are now in place and operating as part of the institution's standard enrollment reporting process.