January 27, 2015

Dr. Lee Lambert
Chancellor
Pima County Community College
401 North Bonita Avenue
Tucson, AZ 85709-5000

RE: Final Program Review Determination
OPE ID: 00726600
PRCN: 201430928658

Dear Dr. Lambert:

The U.S. Department of Education’s (Department’s) San Francisco/Seattle School Participation Division issued a program review report on September 9, 2014 covering Pima County Community College’s (PCC’s) administration of programs authorized by Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 et seq. (Title IV, HEA programs), for the 2012-2013 and 2013-2014 award years. PCC’s final response was received on October 24, 2014.

The San Francisco/Seattle School Participation Division has reviewed PCC’s response to the Program Review Report. A copy of the program review report (and related attachments) and PCC’s response are attached. Any supporting documentation submitted with the response is being retained by the Department and is available for inspection by PCC upon request. Additionally, this Final Program Review Determination (FPRD), related attachments, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after this FPRD is issued.

PCC’s response has resolved all findings related to the issues cited in the program review report. In addition, PCC has provided assurances that the appropriate corrective actions have been taken to resolve and prevent future occurrences of all findings. Therefore, PCC may consider the program review closed with no further action required.

Protection of Personally Identifiable Information (PII):

PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date and place of birth). The loss of PII can result in substantial harm, embarrassment, and inconvenience to individuals and may lead to identity theft or other fraudulent use of the information. To protect PII, the findings in the attached report do not contain any student PII. Instead, each finding references students only by a student number created by Federal Student Aid. The student numbers were assigned in Appendix A, Student Sample. The appendix was encrypted and sent separately to the institution via e-mail.

Federal Student Aid
An Office of the U.S. Department of Education
50 Beale Street, Suite 9800, San Francisco, CA 94105-1863
StudentAid.gov
Record Retention:

Program records relating to the period covered by the program review must be retained until the later of: resolution of the loans, claims or expenditures questioned in the program review; or the end of the retention period otherwise applicable to the record under 34 C.F.R. §§ 668.24(e)(1), (e)(2), and (e)(3).

The Department expresses its appreciation for the courtesy and cooperation extended during the review. If the institution has any questions regarding this letter, please contact Pilar M. Diaz, Senior Institutional Review Specialist, at (415) 486-5368.

Sincerely,

Martina Fernandez-Rosario
Division Director
San Francisco/Seattle School Participation Division

Enclosures:
Program Review Report
PCC’s Response to the Program Review Report

cc: Ms. Terra Benson, Executive Director of Financial Aid
    North Central Association of Colleges and Schools
    Department of Veterans Affairs (INCOMING.VBAVACO@va.gov)
    Department of Defense (osd.pentagon.ousd-p-r.mbx.vol-edu-compliance@mail.mil)
    Consumer Financial Protection Board (CFPB_ENF_Students@cfpb.gov)
September 9, 2014

Dr. Lee Lambert
Chancellor
Pima County Community College
401 North Bonita Avenue
Tucson, AZ 85709-5000

RE: Program Review Report
OPE ID: 00726600
PRCN: 201430928658

Dear Dr. Lambert:

From June 23, 2014 through June 27, 2014, Pilar M. Diaz, Anna C. Archila, and Glenda Despenza conducted a review of Pima County Community College’s (PCC’s) administration of the programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 et seq. (Title IV, HEA programs). The findings of that review are presented in the enclosed report.

Findings of noncompliance are referenced to the applicable statutes and regulations and specify the action required to comply with the statute and regulations. Please review the report and respond to each finding, indicating the corrective actions taken by PCC. The response should include a brief, written narrative for each finding that clearly states PCC’s position regarding the finding and the corrective action taken to resolve the finding. Separate from the written narrative, PCC must provide supporting documentation as required in each finding.

It is important to note that any findings relative to the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act), included in Section 485(f) of the Higher Education Act of 1965, as amended (HEA), 20 U.S.C. § 1092(f) and the Department’s implementing regulations at 34 C.F.R. §§ 668.41-668.46, and with the Drug-Free Schools and Communities Act and Part 86 of the Department’s General Administrative Regulations will be discussed in a separate communication from the Department’s Clery Team.

Please note that pursuant to HEA section 498A(b), the Department is required to:

1. provide to the institution an adequate opportunity to review and respond to any preliminary program review report and relevant materials related to the report before any final program review report is issued;

2. review and take into consideration an institution’s response in any final program review report or audit determination, and include in the report or determination –
   a. A written statement addressing the institution’s response;
   b. A written statement of the basis for such report or determination; and
   c. A copy of the institution’s response.

1 A “preliminary” program review report is the program review report. The Department’s final program review report is the Final Program Review Determination (FPRD).
The Department considers the institution’s response to be the written narrative (to include e-mail communication). Any supporting documentation submitted with the institution’s written response will not be attached to the FPRD. However, it will be retained and available for inspection by PCC upon request. Copies of the program review report, the institution’s response, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after the FPRD is issued.

The institution’s response should be sent directly to Pilar M. Diaz of this office within 30 calendar days of receipt of this letter.

**Protection of Personally Identifiable Information (PII):**
PII is any information about an individual which can be used to distinguish or trace an individual’s identity (some examples are name, social security number, date and place of birth). The loss of PII can result in substantial harm, embarrassment, and inconvenience to individuals and may lead to identity theft or other fraudulent use of the information. To protect PII, the findings in the attached report do not contain any student PII. Instead, each finding references students only by a student number created by Federal Student Aid. The student numbers were assigned in Appendix A, Student Sample.

Please see the enclosure Protection of Personally Identifiable Information for instructions regarding submission to the Department of required data / documents containing PII.

**Record Retention:**
Program records relating to the period covered by the program review must be retained until the later of: resolution of the loans, claims or expenditures questioned in the program review; or the end of the retention period otherwise applicable to the record under 34 C.F.R. § 668.24(e).

We would like to express our appreciation for the courtesy and cooperation extended during the review. Please refer to the above Program Review Control Number (PRCN) in all correspondence relating to this report. If you have any questions concerning this report, please contact Pilar M. Diaz at (415) 486-5368 or Pilar.Diaz@ed.gov.

Sincerely,

[Signature]

Joie E. Palumbo, Ed.D.
Compliance Manager
San Francisco/Seattle School Participation Division

cc: Ms. Terra Benson, Executive Director of Financial Aid

Enclosures:
Program Review Report
Protection of Personally Identifiable Information
Prepared for
Pima County Community College

OPE ID: 00726600
PRCN: 201430928658

Prepared by
U.S. Department of Education
Federal Student Aid
San Francisco/Seattle School Participation Division

Program Review Report
September 9, 2014
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A. Institutional Information

Pima County Community College
401 North Bonita Avenue
Tucson, AZ 85709-5000

Type: Public

Highest Level of Offering: Associate Degree

Accrediting Agency: North Central Association of Colleges and Schools, The Higher Learning Commission

Current Student Enrollment: 41,916

Percentage of Students Receiving Title IV: 34%

Title IV Participation according to the National Student Loan Data System:

<table>
<thead>
<tr>
<th>Program</th>
<th>2011-2012</th>
<th>2012-2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Pell Grant Program</td>
<td>$51,678,775</td>
<td>$40,381,570</td>
</tr>
<tr>
<td>Federal Supplemental Educational Opportunity Grant Program (FSEOG)</td>
<td>$524,794</td>
<td>$572,462</td>
</tr>
<tr>
<td>William D. Ford Federal Direct Loan Program</td>
<td>$34,495,403</td>
<td>$26,063,726</td>
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</table>

Default Rate FFEL/DL:

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate</th>
</tr>
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<tbody>
<tr>
<td>2011</td>
<td>14.9%</td>
</tr>
<tr>
<td>2010</td>
<td>15.2%</td>
</tr>
<tr>
<td>2009</td>
<td>14.6%</td>
</tr>
</tbody>
</table>
B. Scope of Review

The U.S. Department of Education (the Department) conducted a program review at Pima County Community College (PCC) from June 23, 2014 to June 27, 2014. The review was conducted by Pilar M. Díaz, Anna C. Archila, and Glenda M. Despenza.

The focus of the review was to determine PCC’s compliance with the statutes and federal regulations as they pertain to the institution’s administration of Title IV programs. The review consisted of, but was not limited to, an examination of PCC’s policies and procedures regarding institutional and student eligibility, individual student financial aid and academic files, attendance records, and student account ledgers.

A sample of 32 files was identified for review from the 2012-2013 and 2013-2014 award years. The files were selected randomly from a statistical sample of the total population receiving Title IV, HEA program funds for each award year. Appendix A lists the names and social security numbers of the students whose files were examined during the program review.

Disclaimer:

Although the review was thorough, it cannot be assumed to be all-inclusive. The absence of statements in the report concerning PCC’s specific practices and procedures must not be construed as acceptance, approval, or endorsement of those specific practices and procedures. Furthermore, it does not relieve PCC of its obligation to comply with all of the statutory or regulatory provisions governing the Title IV, HEA programs.

This report reflects initial findings. These findings are not final. The Department will issue its final findings in a subsequent Final Program Review Determination (FPRD) letter.

C. Findings

During the review, several areas of noncompliance were noted. Findings of noncompliance are referenced to the applicable statutes and regulations and specify the actions to be taken by PCC to bring operations of the financial aid programs into compliance with the statutes and regulations.

Finding 1. Failure to Have a System to Identify No-Shows and Unofficial Withdrawals

Citation: If a student does not begin attendance in a payment period or period of enrollment, the institution must return all Title IV, HEA program funds that were credited to the student's account at the institution or disbursed directly to the student for that payment period or period of enrollment, for FSEOG, Federal Pell Grant, and ACG program funds. For Direct Loan funds the institution must return all Direct Loan funds that were credited to the student's account at the institution for that payment period or period of enrollment. In addition, the institution must
return the amount of payments made directly by or on behalf of the student to the institution for that payment period or period of enrollment.

If an institution knows that a student will not begin attendance prior to disbursing Direct Loan funds directly to the student for that payment period or period of enrollment (e.g., the student notified the institution that he or she would not attend, or the institution expelled the student), the institution must return those funds. The institution must return those funds to the respective Title IV, HEA program as soon as possible, but no later than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance.

The Secretary considers that a student has not begun attendance in a payment period or period of enrollment if the institution is unable to document the student's attendance at any class during the payment period or period of enrollment.

Further, when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or 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. For a student who ceases attendance at an institution that is not required to take attendance, the student's withdrawal date is: the date, as determined by the institution, that the student began the withdrawal process prescribed by the institution; the date, as determined by the institution, that the student otherwise provided official notification to the institution, in writing or orally, of his or her intent to withdraw; or, if the student ceases attendance without providing official notification to the institution of his or her withdrawal, the mid-point of the payment period (or period of enrollment, if applicable). 34 C.F.R. §§ 668.21 and 668.22(a) and (c).

Noncompliance: PCC has not developed and implemented an adequate process to identify whether students have begun attendance at the institution. Also, PCC does not have a system to determine the withdrawal date or last day of attendance for students who stop attending classes without notifying the institution.

Students are advised that they are required to officially withdraw from the institution; however, there is no system in place that requires the student to submit a formal notification of withdrawal to the registrar and, subsequently, to notify the financial aid office.

Required Action: PCC must develop a system to identify the students who do not begin attendance at the institution. In addition, PCC must review its current policy and procedures to determine how to identify unofficial withdrawals and the last date of attendance. PCC must provide the policies and procedures and description of systems established to resolve this finding. In addition, PCC must revise its written withdrawal policy and provide a copy in response to this Program Review Report (PRR).
Finding 2. **Return to Title IV Made Late/Incorrect Calculation**

**Citation:** Returns to Title IV (R2T4) are calculated according to the formula provided in 34 C.F.R. § 668.22(a), (e), (f), (g), and (h). These regulations include requirements with respect to determining whether a post-withdrawal disbursement is due to a student.

An institution must return the amount of Title IV funds for which it is responsible, after a student withdraws from school prior to the completion of a payment period, as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew. 34 C.F.R. § 668.22.

**Noncompliance:** During the program review it was noted that PCC failed to process R2T4 calculations in a timely manner for one student in the selected sample. The tuition charges included in the calculation for two students in the selected sample did not match the amount of charges included on the ledger card. Therefore, these R2T4 calculations were incorrect. Following are the details:

Student #16: This student withdrew from PCC on 4/2/14. Based on the school records, an R2T4 calculation was performed. However, the PCC Transaction Summary Report indicates that funds were returned to the Pell Grant Program on 6/3/14, not meeting the 45-day deadline.

Student #30: This student withdrew from PCC on 10/2/13. Based on the school records, an R2T4 calculation was performed. However, the tuition charges used by PCC in the calculation were $792.00. Per the PCC Transaction Summary Report, the tuition and fee charges actually totaled $1,262.69.

**Required Action:** PCC must review the Title IV regulations and ensure that the correct timeframe for returning R2T4 funds is followed. PCC must respond to this report with a description of the procedures to be used to ensure the 45-day timeframe is complied with in the future.

In addition, PCC must review the process currently used in the R2T4 calculations to determine tuition charges and make sure the amount of charges are equal to the transactions posted on the ledger card. For Student #30 PCC must perform the R2T4 calculation using the worksheet provided by the Department entitled “Treatment of Title IV Funds When a Student Withdraws from a Credit-Hour Program” and submit the form, with the backup documentation, for the tuition and fees charges used in the calculation. Any additional amount identified in the revised calculation must be paid immediately to the appropriate program. Procedures to correct these errors and ensure the required calculations are used must be submitted in response to this PRR.

Finding 3. **Conflicting Information – Dependency Status**

**Citation:** The Secretary considers an institution to have administrative capability if, among other factors, the institution develops and applies an adequate system to identify and resolve
discrepancies in the information that the institution receives from different sources with respect to a student’s application for financial aid under the Title IV, HEA programs. In determining whether an institution’s system is adequate, the Secretary considers whether the institution obtains and reviews:

- all student aid applications, need analysis documents, Statements of Educational Purpose, Statements of Registration Status, and eligibility notification documents presented by or on behalf of each applicant;
- any documents, including any copies of state and federal income tax returns, that are normally collected by the institution to verify information received from the student or other sources;
- and any other information normally available to the institution regarding a student’s citizenship, previous educational experience, documentation of the student’s social security number, or other factors relating to the student’s eligibility for funds under the Title IV, HEA programs.

34 C.F.R. § 668.16(f).

Noncompliance: PCC failed to resolve conflicting information regarding a student’s dependency status, which had a significant impact on the student’s eligibility to receive Title IV funds. The following student had conflicting information on file:

Student #5: The student’s Institutional Student Information Record (ISIR) for the award year 2012-13 shows the student’s Dependency Status as “Independent.” This student was deemed independent by the Central Processing System (CPS), because he answered “Yes” to the question “Do you have children who will receive more than half of their support from you...” on the Free Application for Federal Student Aid (FAFSA). However, for the following award year, 2013-14, the dependency status changed to “Dependent” because the student’s response to the same question was “No.” This is conflicting information in that an individual who has children to support will likely provide that same support from one year to the next.

Required Action: PCC must resolve the above discrepant information for students #5 and indicate the final action(s) taken by PCC. If the student was disbursed Title IV aid to which he was not entitled, a liability will be due to the Department for this aid and instructions on repaying the liabilities will be provided in the PPRD. In addition, PCC must enhance its policies and procedures to require the resolution of conflicting information prior to disbursement of Title IV funds. The policies and procedures must be submitted in response to this PRR.

Finding 4. Failure to Complete Verification

Citation: Title IV applicants are required to verify information used to calculate an applicant’s Expected Family Contribution (EFC) in the following situations: when the application is selected by the Secretary to be verified or when an institution has reason to believe that any information on an application used to calculate an EFC is inaccurate. An institution must require an applicant to submit acceptable documentation that will verify or update information (from the applicable year in question) used to determine the applicant’s EFC. For each award year the
Secretary publishes in the Federal Register a notice of the FAFSA information that an institution and an applicant may be required to verify. For each applicant whose FAFSA information is selected for verification by the Secretary, the Secretary specifies the specific information that the applicant must verify. 34 C.F.R. §§ 668.54 and 668.56.

**Noncompliance:** PCC failed to properly complete the required verification for the following student selected for verification:

**Student #29:** PCC reported to the Common Origination and Disbursement (COD) system that it completed verification for the 2013-2014 award year. However, the ISIR indicates that the household size was three and the number in college was two; the Verification Worksheet indicates that the household size is two and the number in college is one. There was no documentation to indicate that this conflicting information was resolved.

**Required Action:** PCC must resolve the discrepant information for this student and submit the ISIR for corrections, if needed. Back up documentation to resolve the discrepant information and adjustments generated as a result of the correct information must be provided with the response to this PRR.

In addition, PCC must review its policies and procedures to ensure students selected for verification are properly documented, information received from all sources is reviewed, and conflicting information is resolved before any Title IV aid is disbursed. The policies and procedures must also be submitted in response to this PRR.

**Finding 5. Pell Grant Under / Over Award**

**Citation:** For each payment period, an institution may pay a Federal Pell Grant to an eligible student only after it determines that the student qualifies as an eligible student, is enrolled in an eligible program as an undergraduate student, and if enrolled in a credit hour program without terms or a clock hour program, has completed the payment period for which he or she has been paid a Federal Pell Grant.

If the student's enrollment status changes from one academic term to another term within the same award year, the institution must recalculate the Federal Pell Grant award for the new payment period taking into account any changes in the cost of attendance. If the student's enrollment status changes during a payment period after the student has begun attendance in all of his or her classes for that payment period, the institution may (but is not required to) establish a policy under which the student's award for the payment period is recalcuated. Any such recalcuations must take into account any changes in the cost of attendance. If such a policy is established, it must apply to all students. If a student's projected enrollment status changes for a payment period before the student begins attendance in all of his or her classes for that payment period, the institution shall recalculate the student's enrollment status to reflect only those classes for which the student actually began attendance. 34 C.F.R. §§ 690.75(a) and 690.80.
Noncompliance: During the program review it was noted that some disbursements were not properly calculated for some students in the selected sample as follows:

Student #9: According to the unofficial transcript provided during the program review, this student was enrolled for 11 units during the spring 2013 term. However, the Pell Grant disbursed on 1/4/2013 was based on the student attending full-time, $2,775.

Student #12: According to the unofficial transcript provided during the program review, this student was enrolled for 9 units during the spring 2014 term, yet this student's Pell was paid based on half time enrollment status, $1,723.

Required Action: PCC must develop policies and procedures to ensure students are paid the correct amounts based on the appropriate enrollment status. Those procedures must be consistently applied to all students. Policies and procedures must be submitted in response to this PRR.

In addition, PCC must review the records for students #9 and 12 to determine if, in fact, student #9 was enrolled as a ¾ time student or a full time student during the spring 2013 term, and if student #12 was enrolled as a ¾ time or a half time student. If student #12 was underpaid, PCC must pay the student the additional amount owed and submit proof of that disbursement in response to this PRR. If student #9 was overpaid, instructions on repaying the overpayment – a liability due from PCC to the Department – will be provided in the FPRD.

Finding 6. Exit Counseling Deficiencies

Citation: A school must ensure that exit counseling is conducted with each Direct Subsidized Loan or Direct Unsubsidized Loan borrower and graduate or professional student Direct PLUS Loan borrower shortly before the student borrower ceases at least half-time study at the school.

The exit counseling must be in person, by audiovisual presentation, or by interactive electronic means. In each case, the school must ensure that an individual with expertise in the Title IV programs is reasonably available shortly after the counseling to answer the student borrower's questions. As an alternative, in the case of a student borrower enrolled in a correspondence program or a study-abroad program approved for credit at the home institution, the student borrower may be provided with written counseling materials within 30 days after the student borrower completes the program.

If a student borrower withdraws from school without the school's prior knowledge or fails to complete the exit counseling as required, exit counseling must, within 30 days after the school learns that the student borrower has withdrawn from school or failed to complete the exit counseling as required, be provided either through interactive electronic means, by mailing written counseling materials to the student borrower at the student borrower's last known address, or by sending written counseling materials to an email address provided by the student
borrower that is not an email address associated with the school sending the counseling materials.

The exit counseling must:

- Inform the student borrower of the average anticipated monthly repayment amount based on the student borrower's indebtedness or on the average indebtedness of student borrowers who have obtained Direct Subsidized Loans and Direct Unsubsidized Loans, student borrowers who have obtained only Direct PLUS Loans, or student borrowers who have obtained Direct Subsidized, Direct Unsubsidized, and Direct PLUS Loans, depending on the types of loans the student borrower has obtained, for attendance at the same school or in the same program of study at the same school;
- Review for the student borrower available repayment plan options including the standard repayment, extended repayment, graduated repayment, income-contingent repayment, and income-based repayment plans, including a description of the different features of each plan and sample information showing the average anticipated monthly payments, and the difference in interest paid and total payments under each plan;
- Explain to the borrower the options to prepay each loan, to pay each loan on a shorter schedule, and to change repayment plans;
- Provide information on the effects of loan consolidation including, at a minimum—
  
  The effects of consolidation on total interest to be paid, fees to be paid, and length of repayment; the effects of consolidation on a borrower's underlying loan benefits, including grace periods, loan forgiveness, cancellation, and deferment opportunities; the options of the borrower to prepay the loan and to change repayment plans; and that borrower benefit programs may vary among different lenders;
- Include debt-management strategies that are designed to facilitate repayment;
- Explain to the student borrower how to contact the party servicing the student borrower's Direct Loans;
- Describe the likely consequences of default, including adverse credit reports, delinquent debt collection procedures under federal law, and litigation;
- Provide a general description of the terms and conditions under which a borrower may obtain full or partial forgiveness or discharge of principal and interest, defer repayment of principal or interest, or be granted forbearance on a Title IV loan;
- Review for the student borrower information on the availability of the Department's Student Loan Ombudsman's office;
- Inform the student borrower of the availability of Title IV loan information in the National Student Loan Data System (NSLDS) and how NSLDS can be used to obtain Title IV loan status information;
- Explain to first-time borrowers:
  How the borrower's maximum eligibility period, remaining eligibility period, and subsidized usage period are determined;
The sum of the borrower's subsidized usage periods at the time of the exit counseling;
The consequences of continued borrowing or enrollment, including--
The possible loss of eligibility for additional Direct Subsidized Loans; and the possibility that the borrower could become responsible for accruing interest on previously received Direct Subsidized Loans and the portion of a Direct Consolidation Loan that repaid a Direct Subsidized Loan during in-school status; the grace period; authorized periods of deferment; and certain periods under the Income-Based Repayment and Pay As You Earn Repayment plans;
The impact of the borrower becoming responsible for accruing interest on total student debt;
That the Secretary will inform the student borrower of whether he or she is responsible for accruing interest on his or her Direct Subsidized Loans; and that the borrower can access NSLDS to determine whether he or she is responsible for accruing interest on any Direct Subsidized Loans;
A general description of the types of tax benefits that may be available to borrowers; and
The requirement that the student borrower provide current information concerning name, address, social security number, references, and driver's license number and state of issuance, as well as the student borrower's expected permanent address, the address of the student borrower's next of kin, and the name and address of the student borrower's expected employer (if known).

If exit counseling is conducted through interactive electronic means, a school must take reasonable steps to ensure that each student borrower receives the counseling materials, and participates in and completes the exit counseling. The school must maintain documentation substantiating the school's compliance with this section for each student borrower. 34 C.F.R. § 685.304(b).

Noncompliance: During the Program Review, it was noted that exit counseling was not adequately provided to borrowers who drop out, transfer out, or graduate from PCC. An attempt to provide the exit counseling is made by sending emails to borrowers instructing them to complete the exit counseling at the Department’s website. However, PCC does not follow up to determine if those students completed their exit counseling online or, at a minimum, acknowledge the receipt of such email. No documentation of exit counseling was present for the following students:

Student #6: This student withdrew from PCC on 1/23/2013. There is no evidence in the file that this student completed exit counseling or information to demonstrate that exit counseling materials were mailed to the student's address.
Student #14: This student withdrew from PCC on 12/20/2013. There is no evidence in the file that this student completed exit counseling or that exit counseling materials were mailed to the student’s address.

**Required Action:** PCC must review and revise its policies and procedures to ensure that all students are provided with exit counseling and that documentation of exit counseling is maintained in the files. The revised policies and procedures must also be provided with the response to this PRR.

**Finding 7. Incorrect Calculation of Cost of Attendance (COA)**

**Citation:** Financial need for Pell Grant and Direct Loan awards is determined according to the provisions of the HEA and federal regulations. Title IV packaging and awarding procedures require the use of the provisions of the HEA and federal regulations, and involve determinations of a student’s academic year, program length, period of enrollment (for loans), cost of attendance, and expected family contribution.

The *Federal Student Aid Handbook, Volume 3, Chapter 7, “Packaging Aid,”* clarifies that the law requires aid administrators to find out whether the student is eligible for certain other Title IV programs that would reduce the need for borrowing. If a school participates in the Federal Pell Grant Program, the student’s estimated Pell Grant eligibility must be included as Estimated Financial Assistance when making Campus-Based awards, even if the student has not received the Pell Grant at the time a Campus-Based award is made.

Borrowers must demonstrate financial need in order to qualify for interest benefits on a subsidized loan. A school certifies that the information it provides in connection with a loan application is complete and accurate. The information to be provided by the school pertains to the borrower’s eligibility for a loan; the student’s eligibility for interest benefits; and the schedule of disbursements. In addition, a school may not certify a subsidized loan application for a loan amount that would exceed the student’s estimated cost of attendance minus the student’s estimated financial assistance for that period and the borrower’s expected family contribution for that period.

**Noncompliance:** During the program review it was noted that PCC was inadequately packaging students by using non-standard budgets for students enrolled in the same program. A sample follows:

Student #14: This student’s financial aid packaging was based on a five month cost of attendance. The student was awarded only with Direct Unsubsidized Loans. However, this student was eligible for a Direct Subsidized Loan based on a standard nine month budget.

**Required Action:** PCC must ensure that its system is revised to ensure students are awarded on the basis of a COA comprised of allowable costs assessed to all students carrying the same academic workload for the same program. Revisions or procedures developed to resolve this finding must be included in the response to this PRR.
Finding 8. Incorrect Posting of Disbursement to Ledger Card

Citation: By entering into a program participation agreement, an institution agrees that it will establish and maintain such administrative and fiscal procedures and records as may be necessary to ensure proper and efficient administration of funds received from the Secretary or for students under the Title IV, HEA programs. 34 C.F.R. § 668.14.

An institution must establish and maintain, on a current basis, any application for Title IV, HEA program funds and program records that document—
(1) Its eligibility to participate in the Title IV, HEA programs;
(2) The eligibility of its educational programs for Title IV, HEA program funds;
(3) Its administration of the Title IV, HEA programs in accordance with all applicable requirements;
(4) Its financial responsibility;
(5) Information included in any application for Title IV, HEA program funds; and
(6) Its disbursement and delivery of Title IV, HEA program funds.

An institution must account for the receipt and expenditure of Title IV, HEA program funds in accordance with generally accepted accounting principles. An institution must establish and maintain on a current basis—
(i) Financial records that reflect each Title IV, HEA program transaction; and
(ii) General ledger control accounts and related subsidiary accounts that identify each Title IV, HEA program transaction and separate those transactions from all other institutional financial activity.

Noncompliance: During the program review it was noted that an incorrect disbursement amount was posted on the ledger card for Student #23. Per NSLDS and COD, the student received $705 from Pell Grant funds on 5/28/13; however, the amount posted on the ledger card was $698.

Required Action: PCC must review the records for this student’s account and adjust the ledger card to reflect the correct disbursement. If a credit balance occurs as a result of the revised transaction, those funds must be disbursed to the student immediately. The revised ledger and back up documentation for any payments to the student, if applicable, must be submitted in response to this PRR. PCC must also review its current system to ensure these errors do not occur.

D. Appendix

Appendix A (Student Sample) contain personally identifiable information and will be emailed to PCC as an encrypted WinZip file using Advanced Encryption Standard, 256-bit. The password needed to open the encrypted WinZip file will be sent in a separate email.
Scan Log

E-mail Sent

Date: Tuesday, 2015-01-27 14:01
To: gayle.palumbo@ed.gov
From:
Subject:
Message:
October 24, 2014

Pfar M. Diaz
Federal Student Aid, Department of Education
San Francisco/Seattle School Participation Division
50 Beale Street, Suite 9800
San Francisco, CA 94105-1863

RE: Preliminary Program Review Report
OPE ID: 0072600
PRCN: 201430928658

Dear Ms. Diaz,

Enclosed, please find Pima Community College's response to the Preliminary Program Review Report. The findings are addressed in order; and each response is organized in the following manner: substantiation of finding, corrective actions taken, consumer information updates (if appropriate) and updates to policies/procedures. A separate attachment is included as an appendix, which contains lengthier policy and procedure updates.

Ms. Navarro-Castellanos, Director of Financial Aid, and I, would like to thank you and your team for your collaboration and guidance during the Program Review week and since. It is gratifying to know that the Department has provided us with colleagues at Federal Student Aid who are truly partners in our compliant administration of Title IV aid. We look forward to continuing to grow our partnership.

I look forward to speaking with you should you, or your team, have any further questions or need further information.

Sincerely,

[Signature]

Terra M. Benson, M.EdL
Executive Director of Financial Aid
4905 E Broadway Blvd, Suite 119
Tucson, AZ 85709-1110
Finding 1: Failure to have a system to identify no-shows and unofficial withdrawals.

- Noncompliance finding: PCC has not developed and implemented an adequate process to identify whether a student has begun attendance. PCC does not have a system to determine the withdrawal date or last date of attendance for students who "stop-out".
- Required action: PCC must develop a system to identify students who do not begin attendance. PCC must review current policy and procedures to determine how to identify unofficial withdrawals and student last dates of attendance. PCC must provide the policies and procedures and a description of the systems established to resolve this finding. PCC must revise its written withdrawal policy and provide a copy in response.

Substantiation of Finding:

PCC acknowledges that it did not have an effective system to identify no-shows and unofficial withdrawals.

Corrective Actions Taken:

Pima Community College has taken great steps to address this finding. As of Fall 2014, attendance reporting is now required in all courses, College-wide; effective 8/25/14 (email from Provost Holmes, below). Instructors are required to report attendance at least weekly.
At the end of the drop period for each term and/or part of term, faculty will assign a grade of “NA-Never Attended” for each student who has not begun attendance, effective 10/21/14. The NA grade will result in the student being dropped from the course, their tuition refunded, and any aid they may have been awarded will be recalculated. The implementation of a NA grade will help the College determine in a more timely fashion if a student never began attending, allowing for timely recalculation.

The College is moving the date of initial disbursement to after the census/financial aid enrollment freeze date, beginning in Spring 2015; as well as using the “Attendance Confirmed” disbursement process available in Banner. This means that all financial aid recipients will have to have begun attendance, and had that attendance confirmed by faculty, prior to disbursement of funds.

More structured guidance for faculty on when to use the Withdrawal grade has been created. Instructors are now able to enter a W grade at any time in the term that they feel appropriate. An Unofficial Withdrawal policy has been created and implemented, effective 10/16/14. Faculty will establish attendance requirements for their courses. Students not meeting these attendance requirements will be withdrawn, in accordance with the Unofficial Withdrawal policy.

For the Spring 2015 term and beyond, the College will implement an automated process - the “RN” process; that will change a student’s registration status to ‘RN – Registered, Not Attending’ after a maximum of ten calendar days of being marked Not Present by an instructor. The College will contact the student to discern if they intend to continue in the course or not. If no response is received within four days, the Financial Aid Office will perform a Return of Title IV calculation. The RN process is reflected in BP 3103 - Student Attendance and Participation.

The items above will allow the Financial Aid Office to readily identify both unofficial withdrawals and last dates of attendance, allowing timely, accurate, and compliant processing of recalculation and/or Return to Title IV determinations.

Policy and Procedure Changes:

Pima County Community College District Board Policy

Board Policy Title: Student Attendance and Participation  
Board Policy Number: BP-31U3    
Adoption Date: 4/15/81  
Revision Date(s): 4/7/09, 10/17/14  
Schedule for Review & Update: 1/13/15 and Annually thereafter  
Unit Responsible for Review & Update: Provost  
Sponsoring Unit/Department: Provost  
Motion Number: 2499  
Legal Reference: 34 CFR 668 (Department of Education Student Assistance General Provisions) and 38 CFR 21 (Department of Veterans Affairs Vocational Rehabilitation and Education)  
Cross Reference: Grading, BP-3108 and Class Orientation, BP-3113

Course attendance and participation are essential to student success. Students are expected to demonstrate participation in and completion of coursework and to adhere to course attendance and participation requirements per course syllabi. Students who fail to meet these requirements may be withdrawn from a course.

Pima Community College recognizes that federal and state regulations require institutions to have a process to monitor and report student attendance. Students are expected to attend and participate in the course prior to the course drop deadline. Students who fail to meet this requirement will be dropped from a course.

Students with excessive consecutive absences will be identified using the registration status of RN (Registered but Not Attending). Once the student has been absent for a designated period of time, the student’s record will be flagged with the RN status. The College will initiate contact to determine whether the student intends to return to the course. If the College is unable to confirm the student’s intent to return, the student will be considered unofficially withdrawn and adverse consequences may result for the student.

RN is a registration status not a grade. A student can be reinstated upon approved appeal. RN students remain on class rosters and instructors will record a final grade at the end of the semester per BP-3108.
Pima County Community College District Board Policy

Board Policy Title: Grading
Board Policy Number: BP-3108
Adoption Date: 6/15/88
Revision Date(s): 6/9/99, 10/21/03, 3/14/07, 10/17/14
Schedule for Review & Update: 1/13/15 and Annually thereafter
Unit Responsible for Review & Update: Provost
Sponsoring Unit/Department: Provost
Motion Number: 4295, 5872, 6734
Legal Reference:
Cross Reference: Class Orientation, BP-3113; Student Attendance and Participation, BP-3103

Grades earned at Pima Community College are recorded at the end of each session according to the following system:

A—Superior (4 grade points per credit hour)
B—Above Average (3 grade points per credit hour)
C—Average (2 grade points per credit hour)
D—Below Average (1 grade point per credit hour)
F—Failure (0 grade points per credit hour)

NA—Never Attended
Never Attended (NA) grade indicates that a student was registered for the course, but never engaged in the course by the drop deadline. This grade will have the effect of dropping the student from the course and causing a recalculation of the students' enrolled credit hours. This grade is not included in the grade point average or completion rate computations nor will it be recorded on a student's transcript.

W—Withdrawal
The Withdrawal grade is initiated in one of two ways. It can be initiated by the student after the drop deadline and on or before the 67% point of the term which is the official withdrawal date, or it can be initiated at the discretion of the faculty. This grade is not included in the grade point average computation. This grade will impact the completion rate and will be recorded on a student's transcript. The last date that a student is engaged in an academically related activity will be recorded in conjunction with this grade.

P—Pass
‘C’ or better without grade differentiation ordinarily indicated by the College grading system. A ‘D’ grade may be given at the student's request and the instructor's option.
I—Incomplete
A record of 'Incomplete' as a grade will be made at the student's request and at the instructor's option. A student receiving a grade of 'I' will be provided with a standard form specifying the work necessary for completion of the course. After the student completes the work, or after the 'I' deadline set by the instructor, the instructor submits a Change of Grade form to the admissions office. If no Change of Grade form is submitted within a year, the 'I' will be automatically changed to 'F'.

IP—Work in progress in open entry/open exit course
A record of IP (in progress) as a grade will be made when a student is making satisfactory progress in a course that crosses sessions in start and end dates. At the specified end date of the course, the student will be assigned a grade of 'A', 'B', 'C', 'D', 'F', 'I', 'IP' or 'W'.

X—Credit by Exam
An X placed next to the grade indicates the grade was earned through the successful completion of a proficiency test.

AU—Audit
To audit a course means to enroll in and to attend a class without working for or expecting to receive credit. The symbol for audit, 'AU,' appears on the transcript of grades and on the class list by the student's name. Students auditing a class must register by the end of the official refund period and must receive the written permission of the instructor.

Graduation requirements include a 2.0 overall grade point average (GPA) on a 4.0 grade point scale. 'D' grades do not fulfill graduation requirements if they are received in core and general education courses. 'F' grades do not fulfill any requirements. The GPA is based only on work completed at Pima Community College. A complete record of all credit courses attempted at Pima Community College is maintained for each student.

Updated R2T4 and recalculation procedures are included as Appendix 1.

Updated Consumer Information:

Pima Community College Catalog, 2014-2015
Official Withdrawal Guidelines, page 33

Students can request a grade of W (official withdrawal) only during the first two-thirds of the class, based on the beginning and ending dates as listed in the Schedule of Classes. For open entry/open exit classes, the two-thirds deadline is based on the days between the date of the student’s registration and the last day of the semester or session. For classes of two or less days, the instructor must approve the W grade on or before the first two-thirds of a class for students who have stopped attending the class before that deadline. If a student does not initiate a withdrawal via MyPima, with the help of a Student Services Staff member, or by making arrangements with your faculty to be assigned a Withdraw grade, the student will be assigned a failing grade or be withdrawn by the College, in accordance with the College's Unofficial Withdrawal policy and the faculty member's course attendance policy.

Return of Federal Financial Aid Funds (Title IV Funds), page 38
The withdrawal date that is used depends on whether the student officially withdraws, stops attending, or drops all courses without notifying the College.

- If a student officially notified the College of his or her intent to withdraw, the withdrawal date used is the date of the last academic activity reported by the instructor.
- If a student does not begin attendance in their course(s), the instructor will assign the student a Never Attended (NA) grade following the drop deadline for the course. The College will convert the NA grade to a drop and the student’s Title IV funds are completely recalculated. The student must repay any funds that were disbursed for which they are no longer eligible.
- If a student does not notify the College, and simply stops attending after the census date, the College will follow the Unofficial Withdrawal policy.
- If a student withdraws before classes begin for the term (drops), the student’s Title IV funds are completely recalculated and the student must repay any funds that were disbursed for which they are no longer eligible.
- If a student does not attend for a period of time designated for their course, but generally ten days, the College will change the student’s registration status for that course to ‘RN – Registered, Not Attending’ and attempt to contact the student to confirm their desire to continue in the course. If, after four days from attempt to contact, the student has not resumed attendance or confirmed their intent to return to the course with the College, the student’s financial aid for the course will be recalculated and a Return to Title IV will be processed, if appropriate.

General Student Withdrawing page:  https://www.pima.edu/new-students/register-for-classes/drop-add-withdrawal.html

Be aware of the withdrawal deadlines for your courses. Current students can view course-specific withdrawal deadlines in MyPima on the Academics tab under My Schedule. You will not receive a refund for a class from which you withdraw. You will receive a grade of "W" (official withdrawal) on your academic record. Withdrawing won’t affect your GPA, but a "W" will remain on your permanent record as a course that was attempted but not completed. Withdrawing from a class may affect your Academic Standing or your Satisfactory Academic Progress. If you do not withdraw yourself via MyPima, with the help of a Student Services Staff member, or by making arrangements with your faculty to be withdrawn in accordance with the College’s Unofficial Withdrawal policy.

Financial Aid Withdrawing page: https://www.pima.edu/paying-for-school/financial-aid/managing-award/dropping-or-withdrawing.html

We understand that unexpected events occur that may cause you to drop or withdraw from some, or all, of your courses. Before dropping or withdrawing, consider how the decrease or change in credits will affect your awards. Take some time to talk to an advisor about things to
consider such as prerequisite sequencing, your graduation timeline, and your future financial aid eligibility. Whatever you decide, make sure you officially drop or withdraw: don’t just stop attending. If you stop attending without notice, you will be considered an unofficial withdraw.

Aid Is Earned Through Attendance:
A student who attends and completes at least one course that spans the entire term will have earned aid for that term (after adjustments for dropped classes, classes not attended, or withdrawals).

The school must be able to demonstrate that the student actually attended each class, including any class with a failing grade. Attendance must be “academic attendance” or “attendance in an academically-related activity.” Documentation of attendance must be made by the school. A student’s self-certification of attendance is NOT acceptable unless supported by the school’s documentation. Examples of attendance include:

- Physical class attendance where there is direct interaction between instructor and student
- Submission of an academic assignment
- Study group attendance assigned by the school
- Examination, interactive tutorial, or computer-assisted instruction
- Participation in an online discussion about academic matters
- Initiation of contact with instructor to ask question about academic subject
- Logging in to an online class without completing any academically related activity does NOT count as attendance

Attendance in a Self-Paced or Online class:
Receiving financial aid for your courses means that you agree to attend them. For online and self-paced courses, where your coursework may be completed on your timeline throughout the term, you will need to participate academically, using the guidelines above, at least once every 7 days. If you don’t do so, you are not considered to be attending.

Attendance in a Part of Term class only:
A student who withdraws from a part-of-term class within the term must still be attending another class or is considered to be withdrawn, even if registered for future classes starting in the next term. The student must - at the time of withdrawal from a part-of-term class, if they are not attending another class - provide a written statement to the college indicating their intent to attend a future class within that term, or the student is a withdrawal; a Return of Title IV calculation must be completed. If the student doesn’t actually attend that future class, a Return of Title IV calculation is still required; the last date of attendance prior to the withdrawal will determine the date through which aid was earned.
Finding 2: Return to Title IV made late/incorrect calculation.

- Noncompliance finding: PCC failed to process R2T4 calculations in a timely manner for one student in the sample. Tuition charges included in the calculation for two students did not match the amount of charges on the ledger.
- Required action: PCC must review the regulatory timeline for R2T4 and follow it. PCC must respond to this report with a description of procedures that will be used to meet the 45 day timeline. PCC must review the process used to determine tuition charges used in R2T4 and ensure they match the charges on the ledger. PCC must reprocess the identified student’s R2T4 and submit documentation of this with the response, as well as immediately reimburse the appropriate program fund, if appropriate.

Substantiation of finding:

Student #16:

After review, student 16 has a confirmed last date of attendance of 4/2/14 (SFAALST, below). During Spring 2014 Pima Community College was not an attendance taking institution and a student’s last date of attendance after the mid-point was input at the time of final grading (Online Grading steps, below). Student 16 had his final grade posted on 5/19/14 (SFASTCA, below). After review, student 16 has a confirmed last date of attendance of 4/2/14 (SFAALST, below). The Financial Aid Office received this information 5/28/14 and the R2T4 calculation was completed 6/3/14 (16 calendar days after our office was notified, 63 days after the student stopped participating in their course).
Online Grading Steps

1. From the Pima homepage [www.pima.edu], click on the red box labeled MyPima, in the upper middle section of the page.

2. Log-in with your User Name and Password.
   - If you are new to MyPima, click on the Activate your account link and follow the instructions to obtain your User Name and Password.

3. On the “Teach” tab, under Quick Links, click the ‘Final Grade Submission’ link.

4. Select the appropriate term and click on the “Submit” button.

5. Select the course you wish to grade and click on the “Submit” button.

6. If Student Learning Outcomes have not been submitted for the class you selected, the SLO survey will appear. If you do not complete all five SLOs, you will not be able to enter final grades for the course. When you have completed the survey, you will be able to continue with final grading.
   - Refer to the “College-wide Student Learning Outcomes Quick Guide” for more information on SLOs.

7. Select the appropriate final grade from the drop-down menu in the Grade column for each student on the roster.

8. For all students who are receiving a ‘W’ or an ‘F’ final grade, update the Last Attend Date. Click into the field, highlight and type over the default date with the correct date.
   - Leave the Attend Hours column blank, it is not in use by the College.
   - Remember that an ‘F’ is an earned grade, a ‘W’ is a withdrawal (unofficial if the student ceased attending and did not request to be withdrawn).
Student #30:

After review, the financial aid office has determined that the Fall 2013 tuition and fee charges for Student 30 were $791.00. The PCC transaction summary report (summarized by Amber Golns, Student Accounts Fiscal Analyst, in the chart shown below) shows tuition and fees for 13 credits ($958.00), whereas the PCC student transaction summary report (below) shows tuition and fees for 11 credits ($791.00); student was originally registered for 13 credits, but dropped to two prior to courses beginning.

The calculation performed by the College was not correct: the TSAAREV amount of $792.00 was used (below), but the correct amount, as shown on the Schedule Bill (below), was $791.00. This discrepancy was due to the limitations of PCC’s Banner Student Information System. Banner breaks down charges by the course and not by the credit. Staff members would have to select fees and tuition from the institutional charges detail, the charges would need to be as close to the actual amount as possible. To ensure accuracy all R2T4 calculations will now be performed through FAA Access on the web. After simulating the R2T4 calculation for both tuition and fee charges of $791.00 and $792.00 through FAA Access to CPS Online – Return of Title IV Funds on the Web, we have found that the amount of aid to be returned by the school remains $1454.00. Both simulations are included below.

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<th>201410</th>
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<tr>
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<tr>
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<td></td>
<td>Technology Fee - Fall Term</td>
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</table>

Total Credit Hours: 11.00
Total Bill Hours: $791.00

08/26/2013 - 12/20/2013

Total Credit Hours: 11.00
Total Bill Hours: $791.00

08/26/2013 - 12/20/2013

Created for Business Systems Lab:
Page 1 of 2
Report Run Date: 10/30/2014, 9:45 am
Tuition and fees must be paid in full by the published payment due dates. Failure to pay by the deadlines may result in the loss of registration or late fees. You can pay by cash, check, debit card or credit card via:
1) Web payments by accessing www.pima.edu & clicking on "My Pima", selecting the "Academics" tab and then "My Account Manager".
2) In person at any campus Cashier office.
For a detailed class schedule or for questions regarding registration, visit the "Academics" tab in "My Pima".
For questions regarding Financial Aid, visit the "Financial Aid" tab in "My Pima".
To avoid financial responsibility, you must officially drop unwanted classes.
Proof of citizenship is required for Davis Hemchin APA classes.
SUMMARY:

Name:
Permanent Address
Address:
City, State Zip:
Phone:
Local Address
Address:
City, State Zip:
Phone:
Social Security Number:
Date of Birth:
Driver's License:
School Cross Reference:
Student ID:

Step 6: Return of Funds by the School

The school must return the unearned aid for which the school is responsible (Box J) by replacing funds to the following sources, in order, up to the total net amount disbursed from each source.

Source                           Amount for School to Return
1. Unsubsidized FFEL/Direct Stafford Loan
2. Subsidized FFEL/Direct Stafford Loan
3. Perkins Loan
4. FFEL/Direct PLUS (Graduate Student)
5. FFEL/Direct PLUS (Parent)
6. Total loans the school must return: $0.00
7. Pell Grant
8. Academic Competitiveness Grant
9. National SMART Grant
10. FSEOG
11. TEACH Grant

STEP 8: Return of Funds by the Student

These outstanding loans consist either of loan funds the student has earned, or unearned loan funds that the school is not responsible for repaying, or both; and they are repaid to the loan holders according to the terms of the borrower's promissory note.

Source                           Amount for Student to Return
1. Unsubsidized FFEL/Direct Stafford Loan
2. Subsidized FFEL/Direct Stafford Loan
3. Perkins Loan
4. FFEL/Direct PLUS (Graduate Student)
5. FFEL/Direct PLUS (Parent)
6. Amount of Title IV loans the student is still responsible for repaying:

STEP 10: Return of Grant Funds by the Student

Except as noted below, the student must return the unearned grant funds for which he or she is responsible (Box U). The grant funds returned by the student are applied to the following sources in the order indicated, up to the total amount disbursed from that grant program minus any grant funds the school is responsible for returning to


1/2
that program in Step 6. Note that the student is not responsible for returning funds to any program to which the student owes $50.00 or less.

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount for Student to Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Pell Grant</td>
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</tr>
<tr>
<td>2. Academic Competitiveness Grant</td>
<td></td>
</tr>
<tr>
<td>3. National SMART Grant</td>
<td></td>
</tr>
<tr>
<td>4. FSEOG</td>
<td></td>
</tr>
<tr>
<td>5. TEACH Grant</td>
<td></td>
</tr>
</tbody>
</table>
Treatment Of Title IV Funds When A Student Withdraws From A Credit-Hour Program

Student's Name: [Redacted]
Social Security Number: [Redacted]
Date form completed: 10/07/2013
Date of school's determination that student withdrew: 10/02/2013
Period used for calculation (check one): ☑️ Payment period
Period of enrollment: [Redacted]

Monetary amounts should be in dollars and cents (rounded to the nearest penny). When calculating percentages, round to three decimal places. (For example, .4866 = .487, or 48.7%)

**STEP 1: Student’s Title IV Aid Information**

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<thead>
<tr>
<th>Title IV Grant Programs</th>
<th>Amount Disbursed</th>
<th>Amount that Could Have Been Disbursed</th>
<th>E. Total Title IV aid disbursed for the period</th>
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<td>A. $2,117.00</td>
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<td>National SMART Grant</td>
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<tr>
<td>FSEOG</td>
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<td></td>
<td></td>
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<tr>
<td>TEACH Grant</td>
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<table>
<thead>
<tr>
<th>Title IV Loan Programs</th>
<th>Net Amount Disbursed</th>
<th>Net Amount that Could Have Been Disbursed</th>
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<tr>
<td>FFEL/Direct PLUS (Graduate Student)</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>FFEL/Direct PLUS (Parent)</td>
<td>$0.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>F. Total Title IV grant aid disbursed and that could have been disbursed for the period</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. $2,117.00</td>
</tr>
<tr>
<td>+ C. $0.00</td>
</tr>
<tr>
<td>G. $2,117.00</td>
</tr>
</tbody>
</table>

**STEP 2: Percentage of Title IV Aid Earned**

<table>
<thead>
<tr>
<th>Start date</th>
<th>Scheduled end date</th>
<th>Date of withdrawal</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/28/2013</td>
<td>12/02/2013</td>
<td>10/02/2013</td>
</tr>
</tbody>
</table>

A school that is not required to take attendance may, for a student who withdraws without notification, enter 50% in Box H and proceed to Step 3. Or, the school may enter the last date of attendance at an academically related activity for the withdrawal date, and proceed with the calculation as instructed. For a student who officially withdraws, enter the withdrawal date.

H. Percentage of enrollment completed

Divide the calendar days completed in the period by the total calendar days in the period (excluding scheduled breaks of five days or more AND days that the student was on an approved leave of absence).

<table>
<thead>
<tr>
<th>Completed days</th>
<th>Total days</th>
</tr>
</thead>
<tbody>
<tr>
<td>38</td>
<td>115</td>
</tr>
</tbody>
</table>

H. 31.3%

**STEP 3: Amount of Title IV Aid Earned by the Student**

Multiply the percentage of Title IV aid earned (Box H) by the Total Title IV aid disbursed and that could have been disbursed for the period (Box G).

<table>
<thead>
<tr>
<th>31.3%</th>
<th>$2,117.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>31.3%</td>
<td>$662.62</td>
</tr>
</tbody>
</table>

**STEP 4: Title IV Aid to be Disbursed or Returned**

- If the amount in Box I is greater than the amount in Box E, go to Post-withdrawal disbursement (Item J).
- If the amount in Box I is less than the amount in Box E, go to Title IV aid to be returned (Item K).
- If the amounts in Box I and Box E are equal, STOP. No further action is necessary.

J. Post-withdrawal disbursement

From the Amount of Title IV aid earned by the student (Box I) subtract the Total Title IV aid disbursed for the period (Box E). This is the amount of the post-withdrawal disbursement. Stop here, and enter the amount in Box 1 on Page 3 (Post-withdrawal disbursement tracking sheet).

<table>
<thead>
<tr>
<th>$662.62</th>
<th>$2,117.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>$662.62</td>
<td>J.</td>
</tr>
</tbody>
</table>

10/07/2014
STEP 4: Aid to be Disbursed or Returned CONTINUED

K. Title IV aid to be returned

- From the Total Title IV aid disbursed for the period (Box C) subtract the amount of Title IV aid earned by the student (Box I). This is the amount of Title IV aid that must be returned.

\[
\frac{2,117.00}{562.62} = K. \quad \frac{1,454.38}{1,454.38}
\]

STEP 5: Amount of Unearned Title IV Aid Due from the School

L. Institutional charges for the period

Tuition $791.00
Room $1,520.00
Board $1,080.00
Other

Total Institutional Charges (Add all the charges together) $3,491.00

M. Percentage of unearned Title IV aid

100% - 31.3% = M. 68.7%

N. Amount of unearned charges

Multiply institutional charges for the period (Box L) by the percentage of unearned Title IV aid (Box M).

\[
\frac{3,491.00 \times 68.7\%}{100} = N. \quad \frac{2,398.32}{2,398.32}
\]

O. Amount for school to return

Compare the amount of Title IV aid to be returned (Box K) to amount of unearned charges (Box N), and enter the lesser amount.

O. $1,454.38

STEP 6: Return of Funds by the School

The school must return the unearned aid for which the school is responsible (Box O) by repaying funds to the following sources, in order, up to the total amount disbursed from each source.

Title IV Programs

1. Unsubsidized FFEL/Direct Stafford Loan
2. Subsidized FFEL/Direct Stafford Loan
3. Perkins Loan
4. FFEL/Direct PLUS (Graduate Student)
5. FFEL/Direct PLUS (Parent)

Total loans the school must return $0.00

P. $1,454.38

STEP 7: Initial Amount of Unearned Title IV Aid Due from the Student

From the amount of Title IV aid to be returned (Box K) subtract the Amount for the school to return (Box O).

\[
\frac{1,454.38}{1,454.38} = Q. \quad \frac{0.00}{0.00} = R.
\]

If Box Q is less than or equal to Box R, STOP. The only action a school must take is to notify the holders of the loans of the student's withdrawal date.

If Box Q is greater than Box R, proceed to Step 8.

STEP 8: Repayment of the Student's loans

From the Net loans disbursed to the student (Box B) subtract the Total loans the school must return (Box F) to find the amount of Title IV loans the student is still responsible for repaying (Box R).

These outstanding loans consist either of loan funds the student has earned, or unearned loan funds that the school is not responsible for repaying, or both; and they are repaid to the loan holders according to the terms of the borrower's promissory note.

STEP 9: Grant Funds to be Returned

S. Initial amount of Title IV grants for student to return

From the initial amount of unearned Title IV aid due from the student (Box Q) subtract the amount of loans to be repaid by the student (Box R).

\[
\frac{X}{50\%} = T.
\]

STEP 10: Return of Grant Funds by the Student

Except as noted below, the student must return the unearned grant funds for which he or she is responsible (Box U). The grant funds returned by the student are applied to the following sources in the order indicated, up to the total amount disbursed from that grant program minus any grant funds the school is responsible for returning to that program in Step 8.

Note that the student is not responsible for returning funds to any program to which the student owes $50.00 or less.

Title IV Grant Programs

1. Pell Grant
2. Academic Competitiveness Grant
3. National SMART Grant
4. FSEOG
5. TEACH Grant

10/07/2014
SUMMARY:

Name:

Permanent Address
Address:

City, State Zip:
Phone:

Local Address
Address:

City, State Zip:
Phone:

Social Security Number:
Date of Birth:
Driver's License:
School Cross Reference:
Student ID:

Step 6: Return of Funds by the School

The school must return the unearned aid for which the school is responsible (Box J) by replacing funds to the following sources, in order, up to the total net amount disbursed from each source.

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount for School to Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Unsubsidized FFEL/Direct Stafford Loan</td>
<td>$0.00</td>
</tr>
<tr>
<td>2. Subsidized FFEL/Direct Stafford Loan</td>
<td></td>
</tr>
<tr>
<td>3. Perkins Loan</td>
<td></td>
</tr>
<tr>
<td>4. FFEL/Direct PLUS (Graduate Student)</td>
<td></td>
</tr>
<tr>
<td>5. FFEL/Direct PLUS (Parent)</td>
<td></td>
</tr>
<tr>
<td>P. Total loans the school must return:</td>
<td>$1,454.38</td>
</tr>
</tbody>
</table>

STEP 8: Return of Funds by the Student

These outstanding loans consist either of loan funds the student has earned, or unearned loan funds that the school is not responsible for repaying, or both; and they are repaid to the loan holders according to the terms of the borrower's promissory note.

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount for Student to Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Unsubsidized FFEL/Direct Stafford Loan</td>
<td></td>
</tr>
<tr>
<td>2. Subsidized FFEL/Direct Stafford Loan</td>
<td></td>
</tr>
<tr>
<td>3. Perkins Loan</td>
<td></td>
</tr>
<tr>
<td>4. FFEL/Direct PLUS (Graduate Student)</td>
<td></td>
</tr>
<tr>
<td>5. FFEL/Direct PLUS (Parent)</td>
<td></td>
</tr>
<tr>
<td>R. Amount of Title IV loans the student is still responsible for repaying:</td>
<td></td>
</tr>
</tbody>
</table>

STEP 10: Return of Grant Funds by the Student

Except as noted below, the student must return the unearned grant funds for which he or she is responsible (Box U). The grant funds returned by the student are applied to the following sources in the order indicated, up to the total amount disbursed from that grant program minus any grant funds the school is responsible for returning to.

https://files2.ed.gov/R214Webt/24x/7H_rep_r214_summary.jsp7z25/FOUNDRECID=55
that program in Step 6. Note that the student is not responsible for returning funds to any program to which the student owes $50.00 or less.

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount for Student to Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Pell Grant</td>
<td></td>
</tr>
<tr>
<td>2. Academic Competitiveness Grant</td>
<td></td>
</tr>
<tr>
<td>3. National SMART Grant</td>
<td></td>
</tr>
<tr>
<td>4. FSEOG</td>
<td></td>
</tr>
<tr>
<td>5. TEACH Grant</td>
<td></td>
</tr>
</tbody>
</table>
### Treatment Of Title IV Funds When A Student Withdraws From A Credit-Hour Program

#### Student's Name: [Redacted]  
Social Security Number: [Redacted]

**Date Form completed:** 10/07/2013  
**Date of school's determination that student withdrew:** 10/02/2013

**Period used for calculation:** Payment period

---

**Monetary amounts should be in dollars and cents (rounded to the nearest penny). When calculating percentages, round to three decimal places. (For example, .4488 = .449, or 44.9%).**

#### STEP 1: Student's Title IV Aid Information

**Title IV Grant Programs**

<table>
<thead>
<tr>
<th>Program</th>
<th>Amount Disbursed</th>
<th>Amount that Could Have Been Disbursed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pell Grant</td>
<td>$2,117.00</td>
<td></td>
</tr>
<tr>
<td>Academic Competitiveness Grant</td>
<td>$2,117.00</td>
<td></td>
</tr>
<tr>
<td>National SMART Grant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FSEOG</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TEACH Grant</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Title IV aid disbursed for the period: $2,117.00**

| Total Title IV aid disbursed and that could have been disbursed for the period: $2,117.00 |

**Title IV Loan Programs**

<table>
<thead>
<tr>
<th>Program</th>
<th>Amount Disbursed</th>
<th>Amount that Could Have Been Disbursed</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Unsubsidized FFEL/Direct Stafford Loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Subsidized FFEL/Direct Stafford Loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Perkins Loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. FFEL/Direct PLUS (Graduate Student)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. FFEL/Direct PLUS (Parent)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Title IV aid disbursed and that could have been disbursed for the period: $2,117.00**

#### STEP 2: Percentage of Title IV Aid Earned

<table>
<thead>
<tr>
<th>Start Date</th>
<th>Scheduled End Date</th>
<th>Date of Withdrawal</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/28/2013</td>
<td>12/22/2013</td>
<td>10/02/2013</td>
</tr>
</tbody>
</table>

A school that is not required to take attendance may, for a student who withdraws without notification, enter 50% in Box H and proceed to Step 3. Or, the school may enter the last date of attendance at an academically related activity for the withdrawal date, and proceed with the calculation as instructed. For a student who officially withdraws, enter the withdrawal date.

**H: Percentage of payment period or period of enrollment completed**

Divide the calendar days completed in the period by the total calendar days in the period (excluding scheduled breaks of five days or more AND days that the student was on an approved leave of absence).

\[
\frac{36}{155} = 31.3\%
\]

If this percentage is greater than 60%, enter 100% in Box H and proceed to Step 3. If this percentage is less than or equal to 60%, enter that percentage in Box H, and proceed to Step 3.

**H: 31.3%**

#### STEP 3: Amount of Title IV Aid Earned by the Student

Multiply the percentage of Title IV aid earned (Box H) by the Total Title IV aid disbursed and that could have been disbursed for the period (Box G).

\[
31.3\% \times \$2,117.00 = \$662.62
\]

**I: \$662.62**

#### STEP 4: Title IV Aid to be Disbursed or Returned

- If the amount in Box I is greater than the amount in Box E, go to Post-withdrawal disbursement (Item J).
- If the amount in Box I is less than the amount in Box E, go to Title IV aid to be returned (Item K).
- If the amounts in Box I and Box E are equal, STOP. No further action is necessary.

**J: Post-withdrawal disbursement**

From the Amount of Title IV aid earned by the student (Box I) subtract the Total Title IV aid disbursed for the period (Box E). This is the amount of the post-withdrawal disbursement. Stop here, and enter the amount in Box 1 on Page 3 (Post-withdrawal disbursement tracking sheet).

\[
\$662.62 - \$2,117.00 = \text{J. }
\]

**J: \$000.00**

---

**Page 1 of 2**
STEP 4: Aid to be Disbursed or Returned CONTINUED
K. Title IV aid to be returned
From the Total Title IV aid disbursed for the period (Box E) subtract the amount of Title IV aid earned by the student (Box I). This is the amount of Title IV aid that must be returned.

\[ \text{Box E} - \text{Box I} = \text{K.} \]

\[ \$2,117.00 - \$662.62 = \text{K.} \]

\[ \text{K.} = \$1,454.38 \]

STEP 5: Amount of Unearned Title IV Aid Due from the School
L. Institutional charges for the period

<table>
<thead>
<tr>
<th>Tuition</th>
<th>$792.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Room</td>
<td>$1,620.00</td>
</tr>
<tr>
<td>Board</td>
<td>$1,080.00</td>
</tr>
<tr>
<td>Other</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Total Institutional Charges

\[ \text{Total Institutional Charges} = \text{L.} \]

\[ \text{Total Institutional Charges} = \$3,492.00 \]

M. Percentage of unearned Title IV aid

\[ 100\% - 31.3\% = \text{M.} \]

\[ 68.7\% = \text{M.} \]

N. Amount of unearned charges
Multiply Institutional charges for the period (Box L) by the percentage of unearned Title IV aid (Box M).

\[ \text{Box L} \times \text{Box M} = \text{N.} \]

\[ \$3,492.00 \times 68.7\% = \text{N.} \]

\[ \text{N.} = \$2,399.00 \]

O. Amount for school to return

Compare the amount of Title IV aid to be returned (Box K) to amount of unearned charges (Box N), and enter the lesser amount.

\[ \text{Box K} ≤ \text{Box N} \]

\[ \text{O.} = \$1,454.38 \]

STEP 6: Return of Funds by the School
The school must return the unearned aid for which the school is responsible (Box O) by repaying funds to the following sources, in order, up to the total net amount disbursed from each source.

Title IV Programs
1. Unsubsidized FFEL/Direct Stafford Loan
2. Subsidized FFEL/Direct Stafford Loan
3. Perkins Loan
4. FFEL/Direct PLUS (Graduate Student)
5. FFEL/Direct PLUS (Parent)

Total loans the school must return

\[ \text{P.} = \$0.00 \]

6. Pell Grant
7. Academic Competitiveness Grant
8. National SMART Grant
9. FSEOG
10. TEACH Grant

10/07/2014

STEP 7: Initial Amount of Unearned Title IV Aid Due from the Student

From the amount of Title IV aid to be returned (Box K) subtract the amount for the school to return (Box O).

\[ \text{Box K} - \text{Box O} = \text{Q.} \]

\[ \$1,454.38 - \$1,454.38 = \text{Q.} \]

\[ \text{Q.} = \$0.00 \]

STEP 8: Repayment of the Student's Loans
From the Net loans disbursed to the student (Box B) subtract the Total loans the school must return (Box F) to find the amount of Title IV loans the student is still responsible for repaying (Box R). These outstanding loans consist either of loan funds the student has earned, or unearned loan funds that the school is not responsible for repaying, or both; and they are repaid to the loan holders according to the terms of the borrower's promissory note.

\[ \text{Box B} - \text{Box F} = \text{R.} \]

\[ \$0.00 - \$0.00 = \text{R.} \]

If Box Q is less than or equal to Box R, STOP. The only action a school must take is to notify the holders of the loans of the student's withdrawal date.

If Box Q is greater than Box R, proceed to Step 9.

STEP 9: Grant Funds to be Returned
S. Initial amount of Title IV grants for student to return
From the initial amount of unearned Title IV aid due from the student (Box Q) subtract the amount of loans to be repaid by the student (Box R).

\[ \text{Box Q} - \text{Box R} = \text{S.} \]

\[ \text{S.} = \$0.00 \]

T. Amount of Title IV grant protection
Multiply the total of Title IV grant aid that was disbursed and that could have been disbursed for the period (Box F) by 50%.

\[ \text{Box F} \times 50\% = \text{T.} \]

\[ \text{T.} = \$0.00 \]

U. Title IV grant funds for student to return
From the initial amount of Title IV grants for student to return (Box S) subtract the amount of Title IV grant protection (Box T).

\[ \text{Box S} - \text{Box T} = \text{U.} \]

\[ \text{U.} = \$0.00 \]

If Box U is less than or equal to zero, STOP. If not, go to Step 10.

STEP 10: Return of Grant Funds by the Student
Except as noted below, the student must return the unearned grant funds for which he or she is responsible (Box U). The grant funds returned by the student are applied to the following sources in the order indicated, up to the total amount disbursed from that grant program minus any grant funds the school is responsible for returning to that program in Step 6.

Note that the student is not responsible for returning funds to any program to which the student owes $50.00 or less.

Title IV Grant Programs
1. Pell Grant
2. Academic Competitiveness Grant
3. National SMART Grant
4. FSEOG
5. TEACH Grant

Amount To Return
Corrective Actions Taken/Policy and Procedure Updates:

As documented in the response to Finding 1; the College has taken significant measures to address shortcomings surrounding our ability to identify accurate last dates of attendance. Instructors are required to report attendance at least weekly, to utilize the NA grade for students who do not begin attendance and to follow the Unofficial Withdrawal policy when students are not meeting their attendance requirements. The Financial Aid Office has implemented updated policies and procedures to ensure the appropriate last date of attendance and tuition and fees are utilized in all recalculations and R2T4 processing (Appendix 1).

These new policies and procedures will allow the College to take timely and appropriate action with students who fail to begin or unofficially withdraw. These improved policies mean instructors will now be able to provided needed attendance data and notification of a student’s change of status to the College quickly and efficiently, allowing the Financial Aid Office to perform recalculations and R2T4 calculations within regulatory timeframes and thus allow the institution to ensure compliance with the 45-day fund return timeframe.

Attendance will be recorded utilizing the Banner XE Attendance Tracking module, which feeds real-time last date of attendance data to our Student Information System (SIS), Banner. As indicated in the revised R2T4 and recalculation procedures (Appendix 1) students needing review will be identified within one business day, and processed within 14 calendar days. Any funds to be returned to the Department on behalf of the student will be returned within 14 calendar days of completion of determination of return by the Financial Aid Office. Student’s change of status will be reported to NSLDS upon completion of the R2T4.

As of September, 2014, the PCC Financial Aid Office has begun processing all R2T4 calculations through FAA Access to CPS Online – Return to Title IV funds on the Web. This will ensure that accurate amounts of tuition and fees are being used in the calculation and will resolve the Banner system limitations that impacted previous calculations.

Updated Consumer Information:

Financial Aid Withdrawing page:  https://www.pima.edu/paying-for-school/financial-aid/managing-award/dropping-or-withdrawing.html

Return of Title IV Financial Aid Funds

Students receiving financial aid who withdraw or stop attending will, in most cases, be required to return a portion of the financial aid they received. The Higher Education Act, as reauthorized and signed into law on October 7, 1998, established the Return of Title IV Funds regulation. This regulation states that the college and the student are allowed to retain only the amount of Title IV (Federal) aid that is earned. If a student withdraws or stops attending classes, whether any credits or clock hours have been earned for the term or not, a portion of the aid received is
considered to be unearned and must be returned to the Title IV program(s) from which it was received. For Title IV purposes, the withdrawal date is the last date of attendance as determined by attendance records.

Federal Policies and Definitions
Return to Title IV (R2T4) Calculation:
A required calculation to determine the amount of aid earned by the student when the student does not attend all days scheduled within a payment period or term. (Student is considered to be a withdrawal, whether any credits were completed or not).

Recalculation of Aid (not the same as a Return to Title IV calculation):
A required calculation of Pell Grant and other types of aid due to the student dropping or not attending credits required for the enrollment status awarded (full-time, three-quarter time, half-time, less than half-time); required at any point when information is received that changes the student's enrollment status. A reduction of aid will always be required for students who have status changes due to dropping or not attending classes.

PCC Policies
Refunds
PCC's tuition and fees refund policy is separate from the federal regulations. Whether or not a student can receive a refund of tuition and fees has no bearing on the amount an aid recipient must repay to the federal aid programs for failure to complete the number of courses which they were paid to attend.
Contact the Student Accounts Office regarding tuition and fees refunds.

Return to Title IV Process
Step 1
The first step is a series of formulas to determine the amount of aid which must be returned. Following the determination of the last date of attendance, the school must calculate the number of days attended and the total number of days the student was scheduled to complete within the term; weekends count and any periods of no classes which are five days in length or greater are excluded. Days attended are then divided by the days in the term the student was scheduled to complete in order to calculate percentage completed. The percentage is multiplied by the total aid for which the student is eligible to determine the amount of aid earned (% completed x total aid = earned aid). Total aid – earned aid = unearned aid (aid to be returned).
Step 2

The next step is for the school to determine total institutional charges and multiply that figure by the percentage of unearned aid (100% - % completed = % unearned). It makes no difference which type of resource actually paid the school bill; the law assumes that Title IV aid goes first to pay the institutional charges. Institutional charges x % unearned = amount returned by school.

The school must then return the amount of unearned aid, up to the maximum received, to each of the Title IV programs in the following order:

- Unsubsidized Direct Stafford Loan
- Subsidized Direct Stafford Loan
- Federal Perkins Loan (Pima Community College does not award)
- Direct PLUS Loan
- Federal Pell Grant
- Federal Supplemental Education Opportunity Grant (SEOG)

Step 3

The school then calculates the amount for which the student is responsible by subtracting the amount returned by the school from the total amount which is unearned. That remaining amount is the student’s share and is allocated in the same order as above. Total amount unearned – amount returned by school = $ amount the student is required to return to Title IV funds.

If a student does not begin attendance in all classes or ceases attendance during the 100% refund period, aid may have to be reduced to reflect appropriate enrollment status prior to recalculating Return of Title IV Funds.

There will be cases in which the school will make a determination for a post-withdrawal disbursement. If you decide to not receive these funds, please submit the appropriate form: Federal Aid Cancellation Request form.
Finding 3: Conflicting Information – Dependency Status

- Noncompliance finding: For one student in the sample, PCC failed to resolve conflicting information regarding a student’s dependency status, which had a significant impact on the student’s Title IV eligibility.
- Required action: PCC must resolve the discrepant information and make needed corrections to the student’s award and payments. A liability will be due to the Department if the student was not eligible for any part of the aid paid. PCC must enhance its policies and procedures to require the resolution of conflicting information prior to disbursement of Title IV aid. Revised policies and procedures must be submitted with this response.

Substantiation of Findings:

Student #5:

The student completed FAFSAs with the College for the 2012-2013, 2013-2014, and 2014-2015 aid years. The student was not selected by the CPS for verification in these aid years. For 2012-2013, the student reported on the FAFSA that she had children she supports and legal dependents. She reported 4 people in the household. Her file was automatically certified by Banner, our SIS, as there was no conflicting information or requirement for verification for the aid year.

For 2013-2014 and 2014-2015 the student did not claim children or legal dependents in her household and was determined to be independent. Her file was again automatically certified by the SIS, Banner. In At that time, our system was not set up to find conflicts between aid years regarding dependency status for non-verification students.

PCC Financial Aid staff made contact with the student and confirmed that student was a dependent in 12-13.

Corrective Actions Taken:

Through conversation with the student, we have confirmed that the student was a dependent in 12-13. Parents were not willing to provide income information for 12-13 so that FAFSA could be corrected. Student’s FAFSA was not updated. Certification was removed, Pell Grant removed and pulled back, funds have been returned to COD and student’s debt has been paid by the College.

Student Account confirmation of Pell pull back and College liability for student’s debt:
COD confirmation of funds return:

G5 confirmation of funds returned:

--- Original Message ---
From: noreply@ed.gov [mailto:noreply@ed.gov]
Sent: Friday, October 24, 2014 9:05 AM
To: Jaslin, Joyce
Subject: G5 confirmation - Refunds submitted

On Fri, Oct 24 12:33:51 EDT 2014 a refund of $5059.99 will be applied to award P0639P120512 using the bank account **********1481. This transaction is assigned the tracking number R5E38266789.

A script has been implemented to capture students who change from Independent to Dependent across aid years, specifically for students who are not selected for verification. Additionally, the Verification procedures have been updated to require that staff review the most recent five aid years for conflicting information such as changes to dependency status. The Verification and Certification Process directions have been updated, and the change has been communicated to staff members who are reviewing files (Appendix 2).
Finding 4: Failure to Complete Verification

- Noncompliance finding: PCC failed to properly complete the required verification for a student in the sample. Conflicting information in the documents received was not resolved or corrected.
- Required action: PCC must resolve the discrepant information and make corrections to the student’s FAFSA, if needed. Back-up documentation to resolve the discrepancy and/or adjustments must be submitted with the response. PCC must review its policies and procedures regarding verification/discrepant information to ensure that conflicting information is resolved prior to disbursement and submit the revisions with the response.

Substantiation of Finding:

Student #29

The College was not able to substantiate this finding. The certified ISIR transaction indicates 3 in the household and the documentation gathered and reviewed by staff support this number. Student 29’s original ISIR indicated 2 in household; as did her first verification worksheet. Staff discovered upon initial review that the student was dependent but had not included her parent. The student was asked to clarify this conflicting information and submitted a second verification worksheet indicating 3 in the household. This document was used to correct the ISIR. Therefore, the College did complete verification for this student as indicated in COD.

August 19, 2013: Student submitted Verification Worksheet without parent as a household member. File was flagged as Incomplete. RHACOMM for August 19, 2013 reads: “1314 Did not accept Verification wksheet V1-D and W-2 form for student- Verification incomplete: student did not include parent(s) as part of household and student must submit a copy of their tax return transcripts.”
<table>
<thead>
<tr>
<th>Aid Year</th>
<th>Category Code</th>
<th>Created Date</th>
<th>Activity Date</th>
<th>User</th>
</tr>
</thead>
<tbody>
<tr>
<td>2214</td>
<td></td>
<td>22-Aug-2013</td>
<td>22-Aug-2013</td>
<td>GVALENCIA4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2214</td>
<td></td>
<td>19-Aug-2013</td>
<td>19-Aug-2013</td>
<td>ILopez</td>
</tr>
</tbody>
</table>

Comment:
- NW cofmnlt- studen submitted Depend Verif. placed in BMDIR for imaging.
- Did not accept Verification worksheet. V1-0 and W-2 form for student. Verification incomplete; student did not include parent(s) as part of household and student must submit a copy of their tax return transcript.
Pima Community College

2013–2014 Dependent Verification Worksheet

You have been selected for verification which means that you must submit this completed Verification Worksheet with any additional documentation listed on your MyPima Financial Aid tab and/or in section C of this form according to your tax filing status. If the Financial Aid office encounters discrepant information in your file you may be required to submit additional documentation. The preferred way to supply tax information is through the IRS Data Retrieval Tool which links your IRS information to your FAFSA. You may use this tool at the time of completing your FAFSA, or you may use it now by logging into your FAFSA. The IRS Data Retrieval Tool under the “Financial Information” tab, and re-submitting your FAFSA after the retrieval is complete. If you cannot, or choose not to use the Tool, attach your IRS tax return transcripts and copies of all 2012 W-2 forms. If your income earned from work, and complete Section F of this form. You can order tax transcripts and IRS forms for non-filing at www.irs.gov or by calling the IRS automated line at 1-800-908-9946. If you are unable to use the automated line for any reason, call the IRS at 1-800-908-9946.

YOU MUST COMPLETE ALL BLANKS ON THIS FORM OR IT WILL NOT BE PROCESSED

Write "0" or "NA" for items that do not apply to you.

B. Family Information

1. List below the people in your parental household, including:
   - Yourself and your parent(s) (including a stepparent) even if you don't live with your parent(s).
   - Your parent(s) other children if your parent(s) will provide more than half of their support from July 1, 2013, through June 30, 2014, or if the other children would be required to provide parental information if they were completing a FAFSA for 2013–2014. Include children who meet either of these statements, even if they do not live with your parent(s).
   - Other people if they now live with your parent(s) and their parent(s) provide more than half of their support.

2. Include the name of the college for any household member who will be enrolled at least half time in a degree, diploma, or certificate program at a postsecondary educational institution any time between July 1, 2013, and June 30, 2014.

<table>
<thead>
<tr>
<th>Full Name</th>
<th>Age</th>
<th>Relationship</th>
<th>Name of College Attending Currently</th>
<th>Will be Enrolled at Least Half Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Name]</td>
<td>[Age]</td>
<td>[Relationship]</td>
<td>[Name of College]</td>
<td>[Yes/No]</td>
</tr>
<tr>
<td>[Name]</td>
<td>[Age]</td>
<td>[Relationship]</td>
<td>[Name of College]</td>
<td>[Yes/No]</td>
</tr>
</tbody>
</table>

If more space is needed, attach a separate page with the student’s name and student ID number at the top.

C. IRS Tax Transcripts and W2 Form(s)

☐ I have used the IRS Data Retrieval Tool and, according to MyPima, I am not required to submit additional tax documents.
☐ I am attaching a copy of my 2012 IRS tax transcript AND copies of all my 2012 W-2 form(s).
☐ I did not and was not required to file taxes in 2012 so I am attaching copies of my W-2(s) for any wages earned in 2012 AND completing section F of this form.

☐ My parent(s) have used the IRS Data Retrieval Tool and, according to MyPima, they are not required to submit additional tax documents.
☐ I am attaching a copy of my parent(s) 2012 IRS tax transcript AND copies of all my parent(s) 2012 W-2 form(s).
☐ My parent(s) did not and were not required to file taxes in 2012 so I am attaching a copy of their IRS verification of non-filing status, W-2(s) for any wages earned, AND completing section F of this form.
D. Federal Benefits for 2011 and/or 2012

Answer each question to report whether or not you OR your parent(s) OR anyone your parent(s) will support financially more than 50% between 7/1/13 to 6/30/14 received the following Federal benefits at any point in 2011 or 2012. Mark one box for each benefit.

<table>
<thead>
<tr>
<th>Federal Benefits</th>
<th>Received in 2011 or 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. SSI or SSDI</td>
<td>Student</td>
</tr>
<tr>
<td>2. SNAP (Food Stamps)</td>
<td>Parent(s) or other individual in household listed in Section B</td>
</tr>
<tr>
<td>3. Free or Reduced Lunch</td>
<td>NOT received by anyone in household</td>
</tr>
<tr>
<td>4. TANF (Welfare)</td>
<td></td>
</tr>
<tr>
<td>5. WC</td>
<td></td>
</tr>
</tbody>
</table>

E. Student and Parent(s)' Child Support PAID and Asset Information

1. List the total ANNUAL amount of child support you AND/OR your parent(s) PAID in 2012 due to a legal requirement (attach separate page if needed). Include only children who are not living in your household under Section B of this form.

<table>
<thead>
<tr>
<th>Paid by (select one)</th>
<th>Child's Name (also listed on Section B)</th>
<th>Name of Person You or Your Parent Paid</th>
<th>Total Amount for 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parent</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. Report the net worth of the assets listed below that you and your parent(s) own. Place an X in the spaces of any assets that you do not own. The net worth of an asset is calculated by first determining the current value and then subtracting any outstanding debt. Note: Only report the net worth of the share that is owned by you or your parent(s).

<table>
<thead>
<tr>
<th>Asset Verification Items</th>
<th>Student Net Amount</th>
<th>Parent Net Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash, Savings and/or Checking Account Balance</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Investments (property other than the home you or parent(s) live in, trust funds, CDs, stocks, etc.)</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Business/Farms (only report if business employs more than 100 full-time employees)</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

F. Non-Tax Filer Income from Work

Complete this section if you or your parent(s) did not and were not required to file taxes in 2012. Attach copies of all 2012 W-2 forms for you and your parent(s) and list any other income earned from work that is NOT listed on a W-2. If you parent(s) were not required to file a tax return you will also need to attach a copy of their IRS verification of non-filing status, which can be obtained at www.irs.gov.

<table>
<thead>
<tr>
<th>Description of Job</th>
<th>Name of Employer (individual or company)</th>
<th>Total Amount Earned in 2012</th>
<th>Earned by (select one)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td>$</td>
<td>STUDENT</td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td>$</td>
<td>PARENT</td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td>$</td>
<td>STUDENT</td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td>$</td>
<td>PARENT</td>
</tr>
</tbody>
</table>

G. Certification

The student and parent must sign and date this form certifying that all the information reported is complete and correct. If you deliberately give false or misleading information, you may be fined $20,000, sent to prison, or both.

Student Signature: __________________________ Date: 8/31/13

Parent Signature: __________________________ Date: __________________________

Scan and email to saidf@ec.edu or Submit to any campus Student Services Center.

Page 32

August 30, 2013: Student resubmitted page one of the Verification Worksheet that included parent in the household. Page two of the Worksheet was not resubmitted (signature page). RHACOMM on
August 30, 2013 reads: “1314 INTAKE- NW cofinald- studen submitted Depend Verif, placed in BMDS for imaging.”
PimaCommunityCollege

2013–2014 Dependent Verification Worksheet

You have been selected for verification which means that you must submit the completed Verification Worksheet with any additional documentation listed on your MyPima Financial Aid tab and in section C of this form according to your tax filing status. If the Financial Aid office requires additional information in your file you may be required to submit additional documentation. The preferred way to supply tax information is through the IRS Data Retrieval Tool which links your tax return information to your FAFSA. You may also use the tool at the time of completing your FAFSA, or you may use it once by logging into your FAFSA Profile and using the "Financial Information" tab, and re-submitting your FAFSA after tax information is complete. If you cannot, or choose not to use the Tool, attach your or your parents' 2012 IRS return transcripts and copies of all 2012 W-2 forms. If your parent(s) were not required to file a tax return, they will need to provide their 2012 IRS verification of non-filing status, copies of all 2012 W-2 forms for income earned from work, and complete Section F of this form. You may order tax transcripts and verifications of non-filing at www.irs.gov or by calling the IRS automated line at 1-800-908-9946. If you are unable to use the automated line for any reason, call the IRS at 1-800-829-1040.

YOU MUST COMPLETE ALL BLANKS ON THIS FORM OR IT WILL NOT BE PROCESSED
Write "0" or "NA" for items that do not apply to you.

A. Student Information

B. Family Information

1. List below the persons in your household, including:
   - Yourself and your parent(s) (including a stepparent) even if you don't live with your parent(s).
   - Your parent(s) other children (if your parent(s) will provide more than half of their support from July 1, 2013, through June 30, 2014, or if the other children would be required to provide parental information if they were completing a FAFSA for 2013-2014). Include children who are either of these conditions, even if they do not live with your parent(s).
   - Other people if they now live with your parent(s) and your parent(s) provide more than half of their support and will continue to provide more than half of their support through June 30, 2014.

2. Indicate the name of the college for any household member who will be enrolled at least half time in a degree, diploma, or certificate program at a postsecondary educational institution by 10am on July 1, 2013, and June 30, 2014.

<table>
<thead>
<tr>
<th>Full Name</th>
<th>Age</th>
<th>Relationship</th>
<th>Name of College Attending Currently</th>
<th>Will be Enrolled at Least Half Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Missy Jones (absent)</td>
<td></td>
<td></td>
<td>Student</td>
<td>Y</td>
</tr>
</tbody>
</table>

If more space is needed, attach a separate page with the student's name and student ID number at the top.

C. IRS Tax Transcripts and W-2 Forms

[This section contains statements about the tax status of the student and their parents, along with spaces to provide tax information, but the具体内容 is not fully visible in the image.]

Policy and Procedure Updates:

While the College was unable to substantiate the finding, we did discover that our Policy and Procedures for Verification needed to be updated to include explicit instructions for staff that a new signature page must be gathered any time verification corrections are received. Updates to the PCC Financial Aid Office Verification and Certification Procedures manual were made to include collection and review of a new signature page anytime a Verification Worksheet correction is submitted by the student: (Appendix 2).

Step 4 of 5 Action item under current Verification-Certification Procedures- Banner Screen RNNANxx:

4. Review income and assets with Tax Transcripts in BDMS (See how to review Tax Transcripts)
   Data Elements to check for during this process:
   • Household Size
   • Number in College
   • Supplemental Nutritional Assistance
   • Child Support Paid
   • Income Earned from Work
   • Adjusted Gross Income
   • US income tax paid
   • Education Credits
   • Untaxed IRA Distributions
   • Untaxed Pensions
   • IRA Deductions
   • Tax-Exempt interest

Retraining of staff was done to ensure that staff are familiar with the Verification – Certification Procedures and are aware that they must collect a new signature page each time a corrected page one of the Verification Worksheet is submitted.
Finding 5: Pell Grant: Under/Over Award

- Noncompliance finding: It was noted that for two students the amount of Pell disbursed does not match the Pell amount for the enrollment status indicated on the student's unofficial transcript.
- Required action: PCC must develop policies and procedures to ensure students are paid based on the appropriate enrollment status. Policies and procedures must be submitted with the response. For the two students in the sample, PCC must review records and determine if the students were appropriately paid. If not, the amount of overpayment will be due as a liability from PCC to the Department. Any underpayment must be paid to the student by PCC. Proof of this must be submitted with the response.

Substantiation of Finding:

Student #9

Our review substantiated this finding. Student 9 was paid at full-time Pell level on (date). At the enrollment freeze/census date, she was enrolled in 12 credits, 1 credit of which was a late start course. After the enrollment freeze date, but before the course started, she dropped the 1 credit late start course.

Student enrollment record showing 12 credits on freeze date (top) and 11 credits after drop (bottom).
Financial aid payment screen showing full-time disbursement of $2775.00.

Enrollment registration summary showing student dropped STU102 on Feb 4, 2014.

PCC registration audit showing the student dropped the course after enrollment was frozen. Freeze date was Feb 3, 2014; student dropped STU102 on Feb 4, 2014.
Screen showing that the STU 102 course was scheduled to begin on April 8, 2013.

Student #12

We are not able to substantiate the finding for student 12. The student enrolled in 6 credits for Spring 2013. She was paid Pell at 6 credits ($1387.50). A copy of her transcript shows 6 credits. Documentation is below.

Student enrollment screen showing 6 credits for financial aid on freeze date (top) and 6 credits at end of term (bottom).
Financial aid payment screen showing half-time disbursement of $1387.50.

Grade detail for Spring 2013 showing student attempted 6 credits.

Student's Academic History. Student has been taking 6 credits each semester since Spring 2010, to include Spring 2013.
<table>
<thead>
<tr>
<th>Term</th>
<th>Code</th>
<th>Subject</th>
<th>Course</th>
<th>GPA</th>
<th>Attempted</th>
<th>Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2011</td>
<td>201210</td>
<td>HED</td>
<td>140</td>
<td>First Aid &amp; CPR</td>
<td>1.00</td>
<td>P</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PSY</td>
<td>216</td>
<td>Human Sexuality</td>
<td>3.00</td>
<td>A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>WRT</td>
<td>298T4</td>
<td>Nonfiction Writing</td>
<td>2.00</td>
<td>A</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GPA: 4.00</td>
<td>Attempted: 6.00</td>
<td>Earned: 6.00</td>
</tr>
<tr>
<td>Spring 2012</td>
<td>201220</td>
<td>BIO</td>
<td>115IN</td>
<td>Wildlife of North America</td>
<td>4.00</td>
<td>D</td>
</tr>
<tr>
<td></td>
<td></td>
<td>WRT</td>
<td>298T3</td>
<td>Fiction Writing</td>
<td>2.00</td>
<td>A</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GPA: 2.00</td>
<td>Attempted: 6.00</td>
<td>Earned: 6.00</td>
</tr>
<tr>
<td>Fall 2012</td>
<td>201310</td>
<td>BIO</td>
<td>108IN</td>
<td>Plants, People and Society</td>
<td>4.00</td>
<td>A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>STU</td>
<td>210</td>
<td>Transfer Strategies</td>
<td>2.00</td>
<td>A</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GPA: 4.00</td>
<td>Attempted: 6.00</td>
<td>Earned: 6.00</td>
</tr>
<tr>
<td>Spring 2013</td>
<td>201320</td>
<td>HIS</td>
<td>101</td>
<td>Intro To Western Civ</td>
<td>3.00</td>
<td>B</td>
</tr>
<tr>
<td></td>
<td></td>
<td>WRT</td>
<td>126</td>
<td>Basics of Short Story Writing</td>
<td>3.00</td>
<td>W</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>GPA: 3.00</td>
<td>Attempted: 6.00</td>
<td>Earned: 3.00</td>
</tr>
</tbody>
</table>

### Corrective Actions Taken:

**Student #9**

The student’s financial aid was adjusted to reflect ¾ time and the Pell grant was adjusted. PCC did not charge the student for this error. Documentation of this is below.
Financial Aid payment screen showing ¾ time disbursement of $2082.00

Student Account screen showing Pell adjustment and College liability for debt:

COD has been updated and funds returned through G5; as indicated below.

Lifetime Eligibility Used: 137.522%

Full Pell LEU History

Award Year

'12-13 ▼

Pell Grant Summary

<table>
<thead>
<tr>
<th>Attending School</th>
<th>Eligibility Used</th>
<th>POP Flag</th>
<th>POP Start Date</th>
<th>POP End Date</th>
<th>Award Amount Approved</th>
<th>Award Amount Disbursed</th>
<th>Scheduled Award Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year '12-'13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PIMA COUNTY COMMUNITY COLLEGE</td>
<td>37.5135%</td>
<td></td>
<td></td>
<td></td>
<td>$2,775.00</td>
<td>$2,082.00</td>
<td>$5,550.00</td>
</tr>
<tr>
<td>Total Percent Eligibility Used for '12-'13:</td>
<td>37.5135%</td>
<td></td>
<td></td>
<td></td>
<td>$2,775.00</td>
<td>$2,082.00</td>
<td></td>
</tr>
</tbody>
</table>
Student #12

No action taken.

Policy and Procedure Updates:

Beginning in August 2014, a report has been developed that will identify enrollment decreases after the freeze. It will be reviewed by Financial Aid staff on a weekly basis. The use of the NA grade will also assist the Office in determining that students have not begun attendance in a course and need to be recalculated.

From the PCC Financial Aid Office Pell Awarding Policy and Procedures Manual:

Per federal regulation, Pell Grants may be paid only to eligible students, and at the level that matches their enrollment status. If a student's status changes between terms, the Pell Grant award must be recalculated. If a student fails to begin attendance in a course in a payment period, the Pell Grant must be recalculated to be consistent with the student's enrollment status.

To ensure we meet this regulation, the Financial Aid Office has developed a report which will be reviewed and any necessary action will be taken. The report will show the student's enrollment which was captured at freeze date and the student's current enrollment. Due to our policy of not increasing enrollment after freeze date, any increases in enrollment on the report will not be reviewed. Students on the report who completely withdraw (drop all enrollment) will be reviewed in the normal R2T4 processes. Students whose enrollment is now lower than what it was at the freeze date will be identified and have their aid recalculated to match their current enrollment as indicated in the steps below.

<table>
<thead>
<tr>
<th>Step</th>
<th>Banner Screen(s)</th>
<th>Federal Grant Recalculation</th>
<th>Action Required</th>
</tr>
</thead>
</table>

---

---

---
<table>
<thead>
<tr>
<th></th>
<th>Process Code</th>
<th>Description</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>SSASECT</td>
<td>Verify student has at least one course where their LDA is never attended.</td>
<td>After determining at least one of the courses the student registered for were either withdrawn/dropped before the start date, have a LDA within the Census, or the student dropped in add/drop period of late start courses (All Administrative Drops date back to the last day of the census).</td>
</tr>
<tr>
<td></td>
<td>SFAREGF</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>SFAALST</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cancellation of Funds</td>
<td>(RECALCULATION)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>RPAAWRD</td>
<td>Verify funds have not been adjusted</td>
<td>Proceed to ROAENRL</td>
</tr>
<tr>
<td>3</td>
<td>ROAENRL</td>
<td>Credits in the Financial Aid Hours</td>
<td>Remove the credits in the Financial Aid Hours</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Select Award Schedule</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Highlight term of Pell Grant you want to recalculate</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Click on options from the menu</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Select Applicant Immediate Process (ROAIMMP)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>RPAAWRD</td>
<td>Adjust Federal Grant</td>
<td>Select Award Schedule</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Highlight term of Pell Grant you want to recalculate</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Click on options from the menu</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Select Applicant Immediate Process (ROAIMMP)</td>
</tr>
<tr>
<td>5</td>
<td>ROAIMMP</td>
<td>Pell Calculation</td>
<td>Check the Immediate Pell Calculation</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Save</td>
</tr>
<tr>
<td>6</td>
<td>ROAIMMP</td>
<td>Authorize or Disburse</td>
<td>Check Authorize or Disburse Available Aid</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Tab to Period Block and insert term (Should automatically do it).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Save</td>
</tr>
<tr>
<td>7</td>
<td>RPAAWRD</td>
<td>Verify funds have been Adjusted</td>
<td>If Grant funds have been adjusted</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Lock the Federal Grant for term</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Save Work</td>
</tr>
<tr>
<td>8</td>
<td>RHACOMM</td>
<td>Adjustment of Funds</td>
<td>RHACOMM</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Refer to prewritten comments.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Enter RECALC in Category Code.</td>
</tr>
</tbody>
</table>
Finding 6: Exit Counseling Deficiencies

- Noncompliance finding: PCC is not adequately providing exit counseling to borrowers who drop out, transfer out, or graduate from PCC. Attempts are made, but follow up is not in place. Documentation of exit counseling completion does not exist for students in the sample.
- Required action: PCC must review and revise its policies and procedures to ensure that all students are provided with exit counseling and that documentation of exit counseling is maintained. Revised policies and procedures must be included with this response.

Substantiation of Finding:

PCC Financial Aid staff have reviewed this finding and agree that students #6 and #14 did not receive proper Exit Counseling notification by PCC; nor have the students completed Exit Counseling on their own, per COD records. As PCC disclosed during the entrance interview, this was an acknowledged deficiency.

We were able to identify graduating students to send a letter and information about Exit Counseling; but for students who withdrew or dropped below 6 credits, like students #6 and #14, there was no mechanism in place. Upon our review of the regulatory notification requirements, the information we provided graduates was determined to be lacking required information (for example; our average student loan indebtedness was missing).

Corrective Actions Taken:

Based on the regulatory guidance and requirements, we have revised our PCC Financial Aid policies and procedures (included below) and implemented an Exit Counseling program, to ensure that all borrowers who stop out, transfer out, or graduate from PCC receive proper information and exit support. We have begun notifying students of the requirement that they complete Exit Counseling, beginning with our 12-13 borrowers who have graduated, stopped out, or fallen below 6 credits.

PCC students are asked to confirm and/or update their address every semester at the time of web registration and each time they call and speak with our call center representatives.

Policy and Procedure Updates:

Exit Counseling Policy and Procedures

Federal Regulations state a school must ensure that Exit Counseling is conducted with each Direct Subsidized or Unsubsidized loan borrower, prior to the student graduating or ceasing attendance halftime. This counseling must be provided within 30 days after the school learns the student has withdrawn or failed to complete counseling prior to graduating/ceasing attendance. To ensure we notify all students in this category, we have several processes in place.
Official Student Notification:

At PCC there are different populations of students that need to be notified that Exit Counseling must be completed. Because of the differing identification processes, we have different procedures for each of the populations. For all populations, the notices will be sent via email and paper letter. The notification will include the average PCC student debt and estimated repayment amount along with explaining that the student must complete Exit Counseling. All emails and letters sent to students will be tracked in GUIMAIL as proof of our activity.

There is a job in Banner (RRREXIT) that we will run daily to identify all students who:
- Graduated
- Recently Dropped Below 6 Credits
- Completely Withdrew

This job automatically places the Exit Counseling requirement on a student’s financial aid record. The requirement is viewable on MyPima and will prevent financial aid from being packaged until satisfied. We will send an email to the student’s PCC email address and a letter to their mailing address. If letters are returned to us for inactive address, we will attempt to contact the student for an updated address and send out another letter.

We also run reports to find students who did not complete their Exit Counseling within 30 days of being notified of the requirement. These students will receive a second notification (email and paper) reminding them to complete Exit Counseling and letting them know that a diploma hold was placed on their account.

We will begin this process for all students that meet the criteria from the 2012-2013 academic year to current. Staff members will triage the returned mail and try to identify a valid address. Staff can use Banner (including SPAIDEN, RNANAx), call the student, send an email to their FAFSA email address, and/or check COD.

Transferred Out Students:

This population can be challenging to identify. Our plan is to generate lists of students with Consortium Agreement (CN) or Aid Active at Another School (99) holds. If they have loans on record, we will send a letter to the last known address on file requesting that they complete Exit Counseling, and as indicated above, we will send an email to the students. An Exit Counseling requirement will also be placed on their student account.

Stop Out Students:

We will also identify students who have not returned for the following semester. This will include summer session since some of these students could have already used their grace period and be immediately entering repayment. We will use the financial aid freeze date as the deadline to enroll and not get the requirement.
Satisfactory Academic Progress Students:

There are a small number of students who are on their final semester of financial aid eligibility because of satisfactory academic progress. These students will be identified by the code “FINAL” in ROASTAT. We will notify them via the Exit Counseling requirement, letter, and email during their final semester.

In addition to the letters which we are required to send out, we have also implemented the following procedures to ensure students know about their loan debt, repayment options and consequences of default.

General Exit Counseling/Loan Repayment Education

Email notification of loan disbursement:

The message we currently send to students after a loan disbursement will be changed to include information about their total loan debt which can be found on their MyPima and NSLDS.

Exit Counseling Web page:

We created a webpage which contains information about Exit Counseling and loan repayment. This page also contains the average PCC student total debt amount and the estimated repayment amount along with links to our financial literacy web page, default page and other useful resources: https://www.pima.edu/paying-for-school/financial-aid/managing-award/entrance-and-exit-counseling.html

SALT notification:

SALT (American Student Assistance) is our third party default prevention provider. They contact our students during their grace period to help ensure that they stay current on their loan repayment when it starts. They also contact students when they become delinquent in their payments. Attached are copies of the emails they send to graduating students and those who have withdrawn.

An Exit Counseling Team consisting of financial aid staff members who volunteer will be identified to assist in all ongoing activities listed above.

Exit Counseling Web page text:

Whether you are entering the work force or continuing your education, we want you to be prepared! If, at any time during repayment, you find you are having financial difficulties, do not ignore your student loans! Call SALT representatives toll-free at 1.855.469.2724 to discuss your options. They are there to help you through any tough times.
If you meet one of these criteria, you need to take action: 1. six months after graduated (or are about to), 2. transferred, 3. dropped below six credits or 4. completely withdrew, your student loans are scheduled to enter repayment. Check your 2014-2015 MyPima, Financial Aid tab, for the Loan Exit Counseling requirement flag.

- You must complete Stafford Loan Exit Counseling online at http://www.direct.ed.gov/leaving.html
- Several days later, PCC will be notified that your Exit Counseling has been completed, and your flag will be removed.
- If you are continuing your education next semester at PCC or another institution, you must still complete the above requirement. If you are enrolled at least half time your loans do not start repayment; your school will notify your loan servicer.
- You must complete this requirement within 30 days. In the event you don’t a hold will be placed on your PCC student account.
- Complete this requirement even if you already paid off your loans.

Need help managing your student loans? Resources include:

- NSLDS
- SALT
  - Complete the MyMoney101 Student Loan Repayment course.
  - Import your student loan data directly from NSLDS so you can review the different repayment options available and determine which one is best for you. To do this, click “Loan Help” and then “Know What You Owe”.
- PCC’s Default Management
- PCC’s Financial Literacy page

In square call-out box on side: During the 2013-2014 year, the average indebtedness at PCC was $2960 with an estimated monthly standard payment amount of $50. Visit https://studentaid.ed.gov/repay-loans/ for more repayment options.
Dear Student Borrower,

Federal regulations require that we notify student borrowers of their exit counseling requirement when they meet one of the following categories:

- Graduated, or are about to.
- Transferred,
- Dropped below half-time (6 credits), or
- Completely withdrew.

This status means you must take action:

- You must complete Stafford Loan Exit Counseling online at [http://www.direct.ed.gov/leaving.html](http://www.direct.ed.gov/leaving.html).
- Check your 2014-2015 MyPima Financial Aid tab for the Loan Exit Counseling requirement. Follow the prompts and complete Exit Counseling.
- Several days later, PCC will be notified that your Exit Counseling has been completed, and your flag will be removed.
- If you are continuing your education next semester at PCC or another institution, you must still complete the above requirement. If you are enrolled at least half time your loans do not start repayment; your school will notify your loan servicer.
- You must complete this requirement within 30 days. In the event you don’t, a hold will be placed on your PCC student account.
- Complete this requirement even if you already paid off your loans.

During the 2013-2014 year, the average indebtedness at PCC was $2960 with an estimated monthly payment amount of $50. Additional information about Exit Counseling and Loan Repayment can be found online at [https://www.pima.edu/paying-for-school/financial-aid/managing-award/entrance-and-exit-counseling.html](https://www.pima.edu/paying-for-school/financial-aid/managing-award/entrance-and-exit-counseling.html). If you have any loan repayment questions, you can contact SALT representatives, your loan servicer, or Pima Community College's Financial Aid Office.

Sincerely,
Pima County Community College
District Financial Aid Office
Dear Student Borrower,

At the time we printed this letter, you did not yet complete your Exit Counseling therefore a hold has been placed on your student account. This hold may be for PCC registration, transcripts or even your diploma. To have the hold removed, you must take action:

This status means you must take action:

- You must complete Stafford Loan Exit Counseling online at http://www.direct.ed.gov/leaving.html
- Check your 2014-2015 MyPima Financial Aid tab for the Loan Exit Counseling requirement. Follow the prompts and complete Exit Counseling.
- Several days later, PCC will be notified that your Exit Counseling has been completed, and your flag will be removed.
- If you are continuing your education next semester at PCC or another institution, you must still complete the above requirement. If you are enrolled at least half time your loans do not start repayment; your school will notify your loan servicer.
- You must complete this requirement within 30 days. In the event you don't, a hold will be placed on your PCC student account.
- Complete this requirement even if you already paid off your loans.

During the 2013-2014 year, the average indebtedness at PCC was $2960 with an estimated monthly payment amount of $50. Additional information about Exit Counseling and Loan Repayment can be found online at https://www.pima.edu/paying-for-school/financial-aid/managing-award/entrance-and-exit-counseling.html. If you have any loan repayment questions, you can contact SALT representatives, your loan servicer, or Pima Community College’s Financial Aid Office.

Sincerely,
Pima County Community College
District Financial Aid Office
Finding 7: Incorrect Calculation of Cost of Attendance

- Noncompliance finding: For one student in the sample, PCC inadequately packaged a student by using a non-standard budget for a student enrolled in one term (5 months) and awarding a Direct Unsubsidized Loan. Student was eligible for a Direct Subsidized loan based on a standard nine-month budget.
- Required action: PCC must ensure that its system is revised to ensure students are awarded on the basis of a COA comprised of all allowable costs assessed to all students. Revisions or procedures developed to resolve this finding must be included in the response.

Substantiation of Finding:

Student #14

12/6/12: Student enrolled in 13 credit hours for the Spring 2013 semester. Student was assigned an OFFCAM SPRING budget ($3768, RBRCOMP). For the Spring semester, the student had a 5-month EFC of 5675, and it was updated to an 8-month EFC once the student enrolled in summer. With the Spring only EFC of 5675, the student would have been eligible for $93.00 in Subsidized funds. This loan would not have been created because it is below $200. The College has an institutional procedure not to award loans under $200; this procedure has been vetted verbally with Department of Education FSA training staff. The institution’s policy on this was not provided on the form for students in 2012-2013; but has been added to all Federal Stafford Loan Request forms from 2013-2014 and on. When the student’s cost of attendance was adjusted to include his summer enrollment, he was appropriately assigned an 8 month EFC.

1/3/13: Offered $3,000 Unsubsidized for Spring semester.

5/2/13: Student enrolled in 13 credit hours for the Summer 2013 semester. The record was updated to an 8 month EFC, which is the 9080 showing below.

<table>
<thead>
<tr>
<th>Budget Component Rules RBRCOMP 8.19 (pcrp.db)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aid Year: 2012-2013 Academic Year</td>
</tr>
<tr>
<td>Group Code: OFFCAM Living Off Campus</td>
</tr>
<tr>
<td>Type Code: CAMP Campus Based</td>
</tr>
<tr>
<td>Aid Period: SPRING Spring Semester</td>
</tr>
<tr>
<td>Percent of Full Year: 50</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budget Component</th>
<th>Amount</th>
<th>Adjustment Percent</th>
<th>Adjustment Amount</th>
<th>Activity Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Books and Supplies</td>
<td>800</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loan Fees</td>
<td>50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Expenses</td>
<td>600</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Room and Board</td>
<td>2,700</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuition and Fees</td>
<td>868</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation Expenses</td>
<td>750</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>5,768</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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PimaCommunityCollege

2013-2014 Fall Federal Direct Stafford Loan Request

Name: 
Pima E-mail: 
Student ID #: 
Phone #: 

COMPLETE THE FOLLOWING CHART TO REQUEST FEDERAL DIRECT LOAN FUNDS:

- I have already requested/received a Stafford loan for this academic year. I am requesting an increase in the amount of my loan(s).
  » Loan Requests for the Fall 2013 semester must be submitted no later than 5pm on November 15th, 2013.
  » If you wish to request loans for the first time in this aid year, you may do so through the Financial Aid Awards link on your MyPima account. Go to the Pima Loans Webpage to see all the required steps for requesting a loan for the first time in this aid year.
  » The Financial Aid Office will not process loan requests for under $200.

<table>
<thead>
<tr>
<th>Loan Type</th>
<th>Amount already requested received (check your MyPima for these amounts)</th>
<th>Increase my loans by:</th>
<th>New Loan Total*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Direct Stafford Subsidized Loan</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Federal Direct Stafford Unsubsidized Loan</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

*You must indicate an actual dollar amount. You can find loan limits on the second page of this form.

5/16/13: Student’s Summer 2013 eligibility was reviewed by a Financial Aid staff member. RHACOMM code SUMA: “$654 sub and $3000 unsub.” Budget was adjusted to reflect Summer enrollment and Subsidized amount awarded in Offered status, while Unsubsidized amount was awarded in Accepted
status. Whenever offering a loan type that has not been previously accepted, it is always placed in an Offered status for the student to accept via their MyPima student portal.

There is no indication that the Subsidized loan was ever accepted by the student. There is no acceptance date in RPAAPMT.
9/13/13: $654 Subsidized Loan cancelled—Appears to have been cancelled with an automatic clean-up job (ROILOGA), to clean up portions of loans that were not accepted based on a standard practice to reconcile loans (Appendix 3).
The College’s awarding policy was applied correctly for the Spring 2013 semester. In 2012-2013 students who initiated enrollment in the Fall semester were given traditional 9-month EFC calculations and awarded for the academic year. Students who did not enroll until Spring or Summer were awarded on a single-term basis; with a pro-rated EFC.

The student did not enroll until the Spring 2013 semester; he was placed in a one-semester budget and his Pell EFC was calculated at a 5-month proration. As such, the calculation of his Spring loan eligibility was correct. When the student enrolled in the Summer 2013 term, his budget and Pell EFC proration were updated correctly to 8 months.

While substantiating this finding, the Financial Aid Office discovered a shortcoming of the automatic loan acceptance process in Banner and the College’s former interpretation of the regulation. Banner functionality requires that increases to already disbursed loans be placed in an Accepted status. In this case, the student had Accepted Unsubsidized funds in the Spring semester, so the increased Unsubsidized amount was placed in response to the student’s request for Summer loans. At the time, FA Office policy stated that Financial Aid staff could not award a loan as Accepted if the student had not previously accepted that type of loan in the corresponding aid year. As a result, this student’s Subsidized loan was placed in an Offered status whereas the additional Unsubsidized funds were in an Accepted status.

Policy and Procedure Updates:

This has been addressed by updating the loan awarding procedures to provide guidance on how to reallocate funds for the greatest benefit to the student (Appendix 3). The procedures were updated and
sent to staff in September and trainings were conducted in person in September and October. Additional training will be given to staff, as needed.

The Loan Awarding policy has been updated and disseminated to the Financial Aid Office staff. The updates include directions for reallocating subsidized eligibility if a student’s cost of attendance changes and allows subsidized eligibility after unsubsidized funds have been accepted and disbursed.

An Access report has been developed to assist in finding students who may be in this scenario. Moving forward, staff will review these files and replace funds as appropriate to best benefit the student. This report will be processed at minimum every two weeks by the Direct Loan Officer.

Furthermore, the College no longer awards based on each semester. The attending hours function in Banner is used to determine when the loan disbursement can be released by holding disbursements until the start date of 6 or more credit hours for the individual student.
Finding 8: Incorrect Posting of Disbursement to Ledger Card

- Noncompliance finding: An incorrect disbursement was posted for a student. Student was reported to FSA to have received $705 in Pell, but College records reflect $698 was paid to the student.
- Required action: PCC must review the student’s account and adjust the ledger, as appropriate. Documentation must be submitted with the response. PCC must review its current system to ensure these errors do not occur.

Substantiation of Finding:

The PCC Financial Aid Office is unable to substantiate this finding. Review of PCC and COD records shows:

- May 28, 2013 PCC disbursed $694.00 in Pell to student #23 for Summer 2013. This matches the amount shown on COD for the 12/13 academic year on May 28, 2013.
- March 12, 2014 PCC disbursed $705.50 in Pell to student #23 for Spring 2014. This matches the amount shown on COD for the 13/14 academic year on March 12, 2014.
- Therefore, no adjustments to the student ledger are needed. Documentation reflective of our statement and findings are below.

Student Ledger showing Pell grant disbursements for Student #23.
COD screen shot showing 12-13 disbursement of $694.00 on May 28, 2013.

Return to: Pell Awards -> Award Detail
Award Disbursements Information

Please click on the Disbursement number to view Disbursement Detail.

<table>
<thead>
<tr>
<th>Student 23</th>
<th>PIMA COUNTY COMMUNITY COLLEGE</th>
<th>PELL 12-'13</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Accepted for Actual Disbursements</td>
<td>$2,775.50</td>
<td></td>
</tr>
<tr>
<td>Total Accepted for Pending Disbursements</td>
<td>$0.00</td>
<td></td>
</tr>
</tbody>
</table>

<p>| Disbursements                                                                 |</p>
<table>
<thead>
<tr>
<th>No.</th>
<th>School Enrollment Code</th>
<th>Accepted Amount</th>
<th>Date Disbursed</th>
<th>Date Processed</th>
<th>Sequence Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>00726600</td>
<td>$1,387.50</td>
<td>08/16/2012</td>
<td>10/09/2012</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>00726600</td>
<td>$694.00</td>
<td>01/25/2013</td>
<td>01/28/2013</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>00726600</td>
<td>$694.00</td>
<td>05/28/2013</td>
<td>05/29/2013</td>
<td>1</td>
</tr>
</tbody>
</table>

COD screen shot showing 1314 disbursement of $705.50 on March 12, 2014.

Return to: Pell Awards -> Award Detail
Award Disbursements Information

Please click on the Disbursement number to view Disbursement Detail.

<table>
<thead>
<tr>
<th>Student 23</th>
<th>PIMA COUNTY COMMUNITY COLLEGE</th>
<th>PELL '13-'14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Accepted for Actual Disbursements</td>
<td>$705.50</td>
<td></td>
</tr>
<tr>
<td>Total Accepted for Pending Disbursements</td>
<td>$0.00</td>
<td></td>
</tr>
</tbody>
</table>

<p>| Disbursements                                                                 |</p>
<table>
<thead>
<tr>
<th>No.</th>
<th>School Enrollment Code</th>
<th>Accepted Amount</th>
<th>Date Disbursed</th>
<th>Date Processed</th>
<th>Sequence Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>00726600</td>
<td>$705.50</td>
<td>03/12/2014</td>
<td>03/21/2014</td>
<td>1</td>
</tr>
</tbody>
</table>

Review of our system shows this finding should not occur at Pima Community College in the future as well. Because of Federal regulations which require Pell disbursements must be posted on COD within 15 days of disbursement to the student ledger, PCC's Pell Officer continues to reconcile at least every other week. This ensures our Pell grant disbursements are on COD within 10 days, 5 days earlier than the required 15 days.