

## MEMORANDUM

**TO:** VSCS Audit and Risk Management Committee  
Sue Zeller, Chair  
David Silverman, Vice-Chair  
David Durfee  
Mary Moran  
Shawn Tester

**FROM:** Sharron Scott, Chief Financial & Operating Officer

**DATE:** April 12, 2023

**SUBJECT:** Audit & Risk Management Committee Meeting scheduled for April 17, 2023

The Audit and Risk Management Committee of the VSC Board of Trustees will at 1:00 on Monday, April 17, 2023

The primary focus of the April 2023, Audit and Risk Management Committee meeting will be a review of the planning for the FY2023 financial statement and single audit. Kieth Goldie and Chris Evans from WithumSmith + Brown, P.C. will join the Committee to review the plan and answer any questions you may have regarding the upcoming schedule.

Other items on the agenda include a progress review of the FY2022 Internal Audit on Chart of Accounts and the Uniform Guidance Single Audit Finding from FY2022.

Lastly, an executive session will be held to discuss records exempt from public disclosure.

Should you have any questions regarding these materials, or any other matter, please contact me at [Sharron.Scott@vsc.edu](mailto:Sharron.Scott@vsc.edu) or 802.224.3022.

**CC:** VSCS Board of Trustees  
Council of Presidents  
Business Affairs Council

**Vermont State Colleges Board of Trustees  
Audit & Risk Management Committee Meeting  
Zoom Meeting/YouTube Livestream**

**April 17, 2023  
1:00 p.m.**

**AGENDA**

1. Call to order
2. Comments from the public – sign up here: [www.vsc.edu/signup](http://www.vsc.edu/signup). Note, to make a comment you must be logged into the live session at <https://www.vsc.edu/botzoom>. Please test your microphone and camera before logging into the session.
3. Review Minutes of the *February 13, 2023 Meeting of the Audit & Risk Management Committee*
4. Fiscal Year 6-30-2023 Financial Statement & Single Audit Planning Discussion with External Auditing firm WithumSmith + Brown, P.C.<sup>1</sup>
5. Progress review:
  - A) *FY2022 Internal Audit: Chart of Accounts*
  - B) *Uniform Guidance Single Audit Finding 2022-001*
6. Other Business
7. Executive Session
8. Adjourn

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<sup>1</sup> Formerly O'Connor & Drew

# Meeting Materials

**ITEM 1:** February 13, 2023 Audit & Risk Management Committee Minutes

**ITEM 2:** Financial Statement & Single Audit Planning Discussion Agenda

**ITEM 3:** Progress Update:

- a) *FY2022 Internal Audit Chart of Accounts*
- b) *Uniform Guidance Single Audit Finding 2022-001*

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**ITEM 1: February 13, 2023 Meeting Minutes**

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**Minutes of the VSC Board of Trustees Audit & Risk Management Committee meeting held Monday, February 13, 2023 at 2:30 p.m. via ZOOM - UNAPPROVED**

*Note: These are unapproved minutes, subject to amendment and/or approval at the subsequent meeting.*

The Vermont State Colleges Board of Trustees Audit & Risk Management Committee met on February 13, 2023, via Zoom

Committee members present: Sue Zeller (Chair), David Silverman (Vice Chair), David Durfee, Mary Moran, Shawn Tester

Other Trustees Present: Lynn Dickinson

Presidents: Parwinder Grewal, Joyce Judy

Chancellor's Office Staff: Donny Bazluke, Network/Security Analyst  
Kellie Campbell, Chief Information Officer  
Wilson Garland, Director of Transformation Projects  
Katherine Levasseur, Director of External & Governmental Affairs  
Jen Porrier, Administrative Director  
Sarah Potter, Chief Human Resources Officer  
Kathryn Santiago, Associate General Counsel  
Sharron Scott, Chief Financial/Operating Officer  
Toby Stewart, System Controller  
Patty Turley, General Counsel  
Meg Walz, Program Manager, Library Coordinator  
Sophie Zdatny, Chancellor  
Yasmine Ziesler, Chief Academic Officer

From the Colleges: Andy Pallito, Dean of Administration, Community College of Vermont  
Dannielle Spring, Chief Budget & Finance Officer, Northern Vermont University  
David Tabaruka, Controller, Community College of Vermont  
Sarah Truckle, Vice President of Business Operations, Vermont State University  
Littleton Tyler, Assistant Vice President of Finance & Compliance, Vermont State University  
Deborah Waggett, Faculty, Castleton University

1. Chair Zeller called the meeting to order at 2:30 p.m.
2. Public Comment

There was no public comment.

3. Approval of the Minutes of the October 17, 2022 Meeting of the Audit Committee

**Trustee Silverman moved and Trustee Moran seconded the motion to approve the October 17, 2022 meeting minutes. The motion was approved unanimously.**

4. Review and Approval of FY2023 Internal Audit Plan: Cybersecurity

Chair Zeller shared that the Vermont State Colleges System has a strong focus on compliance and process improvement and in support of this work, each year the system undertakes and internal audit of an area of critical importance to the system. This year, Cybersecurity is the proposed focus of the audit.

Chief Financial and Operations Officer Sharron Scott provided further information on the proposed audit and further information can be found [here](#) on pages 10-13.

**Trustee Moran moved and Trustee Silverman seconded the motion to approve the FY2023 Internal Audit Plan: Cybersecurity. The motion was approved unanimously.**

5. Progress review:
  - a. *FY2022 Internal Audit: Chart of Accounts*
  - b. *Uniform Guidance Single Audit Finding 2022-001*

System Controller Toby Stewart provided a progress update on the internal audit of the Chart of Accounts. The internal audit addressed two main areas of potential inconsistency and divergence, and identified key detective controls that are currently in place or should be in place to correct issues after the fact. A series of recommendations were offered and have been actively worked. More information can be found [here](#) on pages 15-19 (Chart of Accounts) and pages 21-22 (Uniform Guidance).

6. Other Business

There was no other business.

7. Adjourn

Chair Zeller adjourned the meeting at 3:00 p.m.

UNAPPROVED

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**ITEM 2: Financial Statement & Single Audit Planning  
Discussion Agenda**

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# Memorandum

**To:** Vermont State Colleges – Audit Committee  
**From:** WithumSmith+Brown, P.C. (*formerly O'Connor & Drew, P.C.*)  
**Date:** April 17, 2023  
**Re:** Fiscal Year 6-30-23 Financial Statement and Single Audit Planning Discussion

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## Agenda:

- **Introductions**
  - Audit Partner - Kieth Goldie, CPA, MBA
  - Audit Manager - Chris Evans, CPA
- **Discuss prior year audit results - 6/30/22**
  - Prior Year Audit Approach
    - Completed 100% of the audit remotely.
    - Increased communication
    - Specific timetables and deadlines
  - Prior Year Audit Issues
    - Implementation of GASB 87 *Leases*
    - Accounting and Financial Reporting for COVID Relief Funds and Higher Education Emergency Relief Funds.
    - Turnover and consolidation of roles in key management positions
    - Continued volatility and struggles in the Vermont Higher Education System.
- **Current Year Audit Approach - 6/30/23**
  - Audit Approach
    - Improvements in audit process, what has worked in past, what can be improved upon. Results of OCD working remotely in prior year.
    - Constant communication and strict timetables/deadlines.
    - Hybrid Approach - complete the work remotely but set up meetings on-site with management for discussions and review of work completed.
    - Meet the October 15<sup>th</sup> deadline for both Financial Statements and Single Audit Report.
    - Transition to Withum audit requirements – may be additional requests this year not made in prior years. All with the intention of performing a more thorough and in-depth audit.

- Continued Audit Risks
  - Going Concern Assessment - Forecasts and Financial Outlooks through 1 year after financial statements are issued (*Estimated 10/15/24*). Important due to the projected discontinuation of COVID Relief Funding from State and Federal sources for future periods.
  - Turnovers in key management positions or significant restructuring changes (i.e., Consolidation of NVU, VTC and CSU).
  - Significant changes in accounting processes or procedures. (i.e., Chart of Accounts Restructuring).
- New Audit Risks
  - Implementation of New Accounting Standard - *GASB 96 Subscription Based Information Technology Arrangements (SBITA)*
    - Same as GASB 87 *Leases* standard but for Software products.
    - Implementation Plan and Timeline.
    - Comparative vs Single Year Financial Statement Presentation.
  - Significant accounting transactions from July 1, 2022 - Present or any anticipated transactions before year end that could materially affect the financial statements.
  - Changes in Compliance Requirements.
- Determining Programs to audit for federal audit (known as the Single Audit).
  - Student Financial Aid (SFA) – has not been audited for last 2 years. Will be a major program for 6/30/23 audit year.
    - Prior year “**Material Weakness**” finding due to NSLDS reporting issues at NVU due to a lapse in internal controls. (Finding 2022-001).
  - COVID-19 Higher Education Emergency Relief Fund (HEERF) - Audited in FY21 and FY22 as a Major Program. - No findings.
- **New GASB Pronouncements**
  - GASB 96 - *Subscription Based information technology arrangements (6/30/23) - Leases for Intangibles*
- **Timeline for audit planning and audit field work, including Single Audit of Federal Grants.**
- **Other matters.**

**Dates for audit planning, field work, and review of financial statements:**

Audit Planning:

- For all Colleges (In-Office)
  - Week of May 22nd (Monday - Friday) - would focus on Financial Statement Audit Planning (including assessment of internal controls)
  - Week of July 10<sup>th</sup> (Monday - Friday) - would focus on the Single Audit.
  - Set up a meeting with management towards end of July or early August to meet and discuss planning results and audit plan for fieldwork.

Audit Field Work:

- Chancellor's Office for all Colleges (Fieldwork)
  - Monday August 14<sup>th</sup> – Friday August 25<sup>th</sup> (2 Weeks)
- Review of Financial Statements, Footnotes and MD&A.
  - Monday September 4<sup>th</sup> - Friday September 8<sup>th</sup>

Will have to schedule specific times with personnel at each of the colleges (i.e., VP of Finance, Comptroller, Financial Aid Directors, etc.) during these weeks for questions and discussions.

**PLEASE NOTE, WE ARE FLEXIBLE IN OUR PLANNING DATES AND CAN MAKE CHANGES TO DATES AS NECESSARY BASED ON YOUR STAFF SCHEDULING NEEDS.**

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**ITEM 3a: *FY022 Internal Audit Chart of Accounts***

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## INTERNAL AUDIT CHART OF ACCOUNTS PROGRESS UPDATE

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The focus of the FY2022 Internal Audit was the Chart of Accounts for the Vermont State Colleges. The chart, built in the early 2000s, had diverged across the system since its inception. Key contributing factors to divergence included inconsistencies in allocation methodologies, misunderstandings in how and why transactions are coded a certain way, and changes in the best practices in financial accounting since its implementation in the early 2000s.

The internal audit addressed two main areas of potential inconsistency and divergence: employee incurred actions (or inactions) and preventative control flaws. Additionally, the audit identified key detective controls that are currently in place or should be in place to correct issues after the fact. A series of recommendations, designed to bring the Vermont State Colleges into compliance best practices in higher education accounting and reporting, were offered and have been actively worked. The following is a summary of progress on these recommendations.

### **1. Map the Program codes for residential and dining services to the auxiliary enterprise function**

VSC provides residential and dining services to its students, activities generally reported in the functional category of *auxiliary enterprises*, in which the revenues and expenses are specifically identified for these services. VSC reports the expenses in the functional category of *student services* which overstates that category. Residential and dining services expenses for fiscal years 2021 and 2020 that were reported as student services were approximately \$6,932,000 and \$8,362,000, respectively.

#### ***Recommendation #1***

- Add a Program code category for auxiliary enterprises and create codes for residential and dining services within that category.

#### ***Management Update February 13, 2023***

- We agree with the objective of tracking auxiliary enterprises. We are currently exploring the use of a program codes (the department) versus activity codes to accomplish this objective.

#### ***Management Update April 17, 2023***

- The team continues to explore the use of program codes

### **2. Correct the functional coding of shared expenses within the OC to follow the NACUBO definitions.**

Most of the expenses incurred in the Office of the Chancellor are recorded using Program codes that are classified as administration (*institutional support*). However, some expenses are more correctly reported as *academic support*, including activities for course development, grant and contract administration, and the libraries. Student recruiting expenses should be reported as *student services*, and employee benefits should be reported in the functions in which the employee salaries are charged. The incorrect classifications inflate the amount that the VSC spends on administration when compared with its peers.

***Recommendation #2***

- Examine the expenses incurred in the OC and correct the functional classifications as needed.

***Management Update February 13, 2023***

- As part of the shared services model and budget creation for FY24, the IPEDS functional expense categorization will be incorporated into the chart of account structure.

***Management Update April 17, 2023***

- This work is actively being implemented and is included as part of the new chart that launches July 1, 2023

**3. Correct the Program code used to record expenses associated with instruction spaces**

Three of 52 purchase journal expense transactions tested were facilities-related expenses for CCV recorded to a Program within the *academic support* function.

CCV records all facility-related expenses (other than leases for space) for twelve academic centers using program 46502, *special academic programs*, which rolls up to the functional expense category code of *academic support*. Academic coordinators (advisors), other center staff, learning centers, computer labs, and classrooms are located in the academic centers. Most of these expenses should be recorded in the functional category of *instruction*, instead of *academic support*. This has understated instruction expenses and overstated academic support expenses when compared with the other VSC institutions. Additionally, expenses reported in the Finance section of the IPEDS are based on functional expense categories the misstatement makes it appear that CCV spends more on academic support when compared with its peers.

***Recommendation #3:***

- Record CCV facility-related expenses to the correct functional category based on the use of the facility.
- Correct the functional expense classifications for fiscal year 2022.

***Management Update February 13, 2023***

- This is an on-going task that will be prioritized as part of the chart of accounts implementation.

***Management Update April 17, 2023***

- This work is actively being implemented as we launch the new chart on July 1, 2023

#### **4. Provide training in functional categories for all roles responsible for financial reporting**

Very little training has been provided to employees related to functional expense categories, including the people responsible for setting up new codes in the Program chart segment. Without training, there is an overreliance on assigning codes that are similar to existing programs, without knowing whether the existing code is associated with the correct functional category.

##### ***Recommendation #4:***

- Provide training in functional expense categories for all people responsible for financial reporting and chart of accounts maintenance.

##### ***Management Update February 13, 2023***

- Planning has started with the physical plant group and will be expanded as part of the chart of accounts project plan. Thorough training on the new chart of accounts will be provided to all budget managers.

##### ***Management Update April 17, 2023***

- Training is a large portion of the new chart's implementation. It is expected this work will begin in June and continue through August 2023.

#### **5. Monitor expenses by both natural and functional classifications**

Quarterly budget to actual reports are shared with the Finance Committee of the governing board. However, the expenses are presented only by the natural classification and not by the functional category. While natural classification is easier to understand and more useful for identifying actionable adjustments, comparing budget to actual by the functional classification is important for identifying where expenses may be recorded to incorrect Programs (and functions).

##### ***Recommendation 5:***

- Include a report of expenses by functional category in the annual budget approval process
- At periodic intervals during the year, provide a report to the governing board comparing budget to actual expenses by functional category, to identify inaccuracies in functional classification.

##### ***Management Update February 13, 2023***

- We will review this task after the implementation of the chart of accounts.

##### ***Management Update April 17, 2023***

- No change.

**6. Review segment code combinations to ensure all expense Object codes are available by Entity, Activity, Program and Location**

In one of 52 Purchase Journal expense transactions tested, the incorrect Object code was selected because the correct Object code was not associated with the correct segment codes for Entity, Activity, Program, and Location.

***Recommendation 6:***

- Review the current list of code combinations, create new combinations that are likely to be used, and deactivate those that are no longer needed.
- In conjunction with the merger and chart of accounts refresh, consider implementing a new series of expense Object codes for non-compensation expenses and create new valid code combinations based on budgets and business practices.

***Management Update February 13, 2023***

- Expense coding is being evaluated as part of the chart of accounts project and will be incorporated into training materials for budget managers.

***Management Update April 17, 2023***

- This work is active as we prepare training to launch in June.

**7. Develop definitions and instructional materials to aid in transaction coding**

Of the 52 purchase journal expense transactions tested, incorrect Object codes were entered for four transactions, and incorrect Program codes were entered for two other transactions, resulting in an error rate of 11.5 percent (6/52).

Resources available for coding transactions to the correct Activity, Program, and Object (expense category) consist of an unsearchable list of segment codes and names. (A page of the 59-page list is pictured in Appendix E.). Explanations and definitions to aid in selecting the correct codes have not been developed. CCV provides a one-page job aid of the most commonly used codes (also pictured in Appendix E).

The lack of definitions and explanations causes people to rely on the labels to select the correct codes, leading to inconsistencies in reporting. Examples include:

- Object 54100 *mileage reimbursement* for vehicle fuel and tire service, rather than more accurate *vehicle-maintenance* or *travel* codes.
- Object 53110 *office supplies* used for nearly all supplies, when there is also 53120 *educational supplies* and 53150 *general supplies*. No printed guidance exists to help employees choose the correct codes.
- Program code 53550 *physical plant administration* used when 55201 *Residence hall* is the correct Program code.



***Recommendation #7***

- Develop definitions and guidance for the segment codes.
- Prioritize those that are used by the most employees, such as programs and non-compensation expenses.
- Add expense codes that are missing and would be useful to have.

***Management Update February 13, 2023***

- Training guides will be created as part of the chart of accounts project.

***Management Update April 17, 2023***

- This work is active as we prepare training to launch in June.

**8. Strengthen controls over P-Card and petty cash disbursements, to require explanations of the business purpose of the expense.**

P-Card programs and petty cash funds are useful for streamlining the purchase of low-cost items or reimbursing individuals for out-of-pocket business expenses. However, the requirements to document the business purpose for the expense is the same as it is for invoices paid by VSC's Accounts Payable area.

One of the selected purchase journal expense transactions was a reimbursement of petty cash, for which there were three expense transactions. Two of the three expenses were missing any description of the business purpose for the expense, which prevented an evaluation of the accuracy of the Program or Object codes.

Of the 48 P-Card transactions selected for testing, 29 of the transactions were missing any description of the business purpose for the expense in the P-Card reports that had been submitted for approval. The VSC Controller had to fill in the blanks from his institutional knowledge or by following up with the P-Card holders.

Based on the test sample, documentation of the P-Card expenses is inadequate, and could result in overspending or fraudulent purchases.

***Recommendation #8***

- Ensure that all P-Card purchases and petty cash reimbursements are supported by documentation that clearly states the business purpose for the expense.
- Remind P-Card approvers that proper documentation includes an explanation of the business purpose.
- Reinforce that approval should be withheld until documentation and an explanation of the business purpose is provided.

***Management Update February 13, 2023***

- As part of the transformation process, we are revising the purchasing policies and anticipate these will be brought to the Finance & Facilities Committee during 2023. The policy adjustments will incorporate these recommendations.

***Management Update April 17, 2023***

- Policy development work is underway. Revised policies are scheduled for review by Finance & Facilities this spring or summer.

**9. Evaluate the use of the P-Card Program to assess whether the cost/benefit goals of the Program have been met.**

Very high-dollar routine transactions, such as heating oil (\$406,000), waste services (\$186,000) and advertising (\$403,000) were paid using the P-Card. Generally, these types of expenses are procured using a requisition/purchase order process that documents product or service specifications, establishes payment terms, and tracks encumbrances. Procurement via P-Card may bypass all of these safeguards.

Additionally, some monthly P-Card reports exceed 100 pages, making it difficult to track invoices by vendor or retrieve supporting documentation for expenses.

The widespread use of the P-Card for high-dollar, routine expenses has shifted vendor payments from a central Accounts Payable function to P-Card holders in the colleges for which procuring, tracking and documenting expenses is not their primary responsibility.

***Recommendation #9***

- Revisit the motivation for encouraging P-Card use for high-dollar, routine transactions and evaluate whether the expected benefits have been achieved.
- Consider implementing a structured requisition/procurement process to enhance controls over vendor selection and pricing, product and service specifications, payments terms and open encumbrances.

***Management Update February 13, 2023***

- As part of the transformation process, we are revising the purchasing policies, inclusive of P-Cards and anticipate these will be brought to the Finance & Facilities Committee during 2023.

***Management Update April 17, 2023***

- Policy development work is underway. Revised policies are scheduled for review by Finance & Facilities this spring or summer.

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***ITEM 3b: Uniform Guidance Single Audit Finding 2022-001***

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**UNIFORM GUIDANCE SINGLE AUDIT FINDING PROGRESS UPDATE**

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The Vermont State Colleges had a single finding on its Uniform Guidance Single Audit. This finding was considered a material weakness as none of the students at Northern Vermont University were reported to the National Student Loan Database during fiscal year 2022. With significant help from the Higher Education Assistance Group, Information Technology, and most importantly the Registrar and his team at Community College of Vermont, this issue has been successfully resolved.

**UNIFORM GUIDANCE SINGLE AUDIT FINDING**

**Finding number:** 2022-001  
**Federal agency:** U.S. Department of Education  
**Programs:** Student Financial Assistance Cluster  
**CFDA #:** 84.007, 84.033, 84.038, 84.063, 84.268  
**Award year:** 2022

The Federal Government requires the Colleges to report student enrollment changes to the National Student Loan Data System (“NSLDS”) within 60 days. During our inquiry with management, one of the Colleges failed to report enrollment status changes, inclusive of graduation status records to the National Student Loan Data System (“NSLDS”) from Summer 2021 through Spring 2022.

**Cause:** One of the Colleges did not have the proper review procedures in place to ensure enrollment status changes were being reported to NSLDS.

**Effect:** The Colleges did not report the students' correct effective dates to NSLDS or were not reported within the required timeframe, which may impact the students' loan grace periods.

**Recommendation:** We recommend that management review its control procedures for reporting student financial aid data to the NSLDS to ensure proper controls are in place to ensure that all information is reported correctly and done with the required timeframe.

## MANAGEMENT'S CORRECTIVE ACTION PLAN

### **Corrective Action Plan:**

#### **October 2022**

An external consultant (Higher Education Assistance Group) was contracted to bring current NVU's required reporting for enrollment and student program status changes through the Spring 2022 term. This work was complete September 9. Letters/Notifications were issued to United Educators (August 10) and impacted students (week of September 5). Ongoing, NVU has received support from the registrar at our sister institution Community College of Vermont (CCV). CCV's registrar has coordinated with the National Student Clearinghouse and submitted the first of term enrollment file for Fall 2022 on 10/3/22. NVU plans to hire a registrar soon and ongoing enrollment reporting will fall within the responsibilities of this new hire. Additionally, the Vermont State Colleges System registrar team will perform monthly checks to confirm that enrollment reporting for NVU has been completed.

#### **February 2023**

1. All records have been successfully updated in the Clearinghouse for all NVU, Castleton, and Vermont Tech
2. Vermont Tech and Castleton have not experienced issues with reporting.
  - a. The issue at NVU has been resolved by:
    - i. The VSCS contracted with consultants to bring NVU enrollment records up to date through Summer 2022.
    - ii. The CCV registrar's office reported Fall 2022 enrollment monthly for NVU at both the undergraduate and graduate level using the VSCS standard reporting process.
    - iii. During the Fall 2022 term the CCV registrar's office also reported all missing degree completers to the Clearinghouse
    - iv. Beginning with Spring 2023, Ferrilli consultants are working with NVU to follow the VSCS standard reporting process for Clearinghouse reporting.
3. Additional mitigation strategies:
  - a. The coordination between the NVU registrar's office and the CCV registrar's office has resulted in a higher level of oversight of the NVU reporting process.
  - b. As a result of transformation, NVU will no longer be responsible for reporting its data. Rather, the NVU campuses will be campuses of Vermont State University and Vermont State will be responsible for reporting Vermont State Enrollment.
  - c. While a precise plan for Vermont State's enrollment reporting has not yet been developed, we will work with our consultants to review both our standard reporting process documentation and procedures and best practices around system oversight of enrollment reporting.

### **April 2023**

In early March it was discovered that Northern Vermont University failed to correctly report enrollment status changes for students who graduated in the fall semester. Seventy-six (76) students were reported on March 10, 2023, forty-seven (47) days later than required according to the federal standards.

Additionally, enrollment status changes for students who stopped out, those who were newly enrolled, and those with changes to full-time status were reported to the Clearinghouse on March 10, 2023. While the University met the sixty-day federal standard, it missed its internal reporting deadline to the Clearinghouse by nineteen (19) days. Had the error not been caught this would have resulted in late reporting of 742 students.

The root cause of the errors was an unsuccessful receipt of the hand-off from Community of Vermont to Northern Vermont University by the NVU Registrar. The Registrar had an inadequate understanding of the nature of the duties regarding timely reporting to the Clearinghouse and National Student Loan Data Service.

To correct the problem, additional training has been provided to NVU. The appropriate security has been set in the Clearinghouse and the Castleton University Registrar is handling all data uploads through the end of the period of the merger on July 1, 2023. Additionally, alert mechanisms have been established to inform the Registrar team of late reports.