

**AMERICAN SAMOA COMMUNITY COLLEGE**  
(A Component Unit of the American Samoa Government)

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended September 30, 2013

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**Section I - Summary of Audit Results:**

**Financial Statements**

1. The auditor's report expresses an unmodified opinion on the financial statements of American Samoa Community College.
2. Internal control over financial reporting:

Material weakness identified	None Reported
Significant deficiency identified	None Reported
3. Noncompliance material to financial statements noted No

**Federal Awards**

4. Internal control over major programs:

Material weakness identified	No
Significant deficiency identified	No
5. Type of auditor's report issued on compliance for major programs: Unqualified
6. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 Yes
7. The programs tested as major program included:

Payments to Agricultural Experiment Stations under the HATCH Act	10.203
Cooperative Extension Service	10.500
Economic, Social, and Political Development of the Territories	15.875
College Access Challenge Grant Program	84.378
As a Cluster:	
Federal Pell Grant Program	84.063
Federal Work-Study Program	84.033
Federal Supplemental Educational Opportunity	84.007
8. Dollar threshold used to distinguish between type A and type B programs: \$ 420,826
9. American Samoa Community College qualify as a low-risk auditee No

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**Year Ended September 30, 2014**

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**Section I - Summary of Audit Results:**

**Financial Statements**

1. The auditor's report expresses an unmodified opinion on the financial statements of American Samoa Community College.
2. Internal control over financial reporting:
 

Material weakness identified	None Reported
Significant deficiency identified	None Reported
3. Noncompliance material to financial statements noted No

**Federal Awards**

4. Internal control over major programs:
 

Material weakness identified	Yes
Significant deficiency identified	Yes
5. Type of auditor's report issued on compliance for major programs: Unmodified for all federal programs, except for Federal Pell Grant Program, Federal Work-Study Program, Federal Supplemental Educational Opportunity Program (As a Cluster) which was modified.
6. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 Yes
7. The programs tested as major program included:
 

Payments to Agricultural Experiment Stations under the HATCH Act	10.203
Children Healthy Living Grant – Child Obesity	10.310
Cooperative Extension Service	10.500
Economic, Social, and Political Development of the Territories	15.875
College Access Challenge Grant Program	84.378
As a Cluster:	
Federal Pell Grant Program	84.063
Federal Work-Study Program	84.033
Federal Supplemental Educational Opportunity	84.007
8. Dollar threshold used to distinguish between type A and type B programs: \$ 361,651
9. American Samoa Community College qualify as a low-risk auditee No