



**AGREED-UPON PROCEDURES REPORT • FISCAL YEAR 2024**

# Southern Regional Technical College

## Thomasville, Georgia

Greg S. Griffin | State Auditor



**DOAA**

Georgia Department  
of Audits & Accounts

# **SOUTHERN REGIONAL TECHNICAL COLLEGE**

## TABLE OF CONTENTS

Independent Accountant's Report on Applying Agreed-Upon Procedures	1
Schedule of Findings and Questioned Costs	3



**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Members of the State Board of the  
Technical College System of Georgia,  
Members of the Local Board of Directors of  
Southern Regional Technical College,  
and  
Mr. Jim Glass, President  
Southern Regional Technical College  
Thomasville, Georgia 31792

Ladies and Gentlemen:

We have performed the procedures enumerated below on compliance with federal student financial assistance regulations for the fiscal year ended June 30, 2024. Southern Regional Technical College (Technical College) is responsible for compliance with federal student financial assistance regulations.

The Technical College has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating compliance with federal student financial assistance regulations and meeting the requirements of the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) Comprehensive Standard 13.6 for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Complete applicable procedures reflected in the 2024 OMB Compliance Supplement for the Activities Allowed or Unallowed compliance requirement.

**We did not note any exceptions as a result of our procedures.**

2. Complete applicable procedures reflected in the 2024 OMB Compliance Supplement for the Cash Management compliance requirement.

**We did not note any exceptions as a result of our procedures.**

3. Complete applicable procedures reflected in the 2024 OMB Compliance Supplement for the Eligibility compliance requirement.

**We did not note any exceptions as a result of our procedures.**

4. Complete applicable procedures reflected in the 2024 OMB Compliance Supplement for the Reporting compliance requirement.

**We did not note any exceptions as a result of our procedures.**

5. Complete applicable procedures reflected in the 2024 OMB Compliance Supplement for the Special Tests and Provisions compliance requirement.

**We did not note any exceptions as a result of our procedures.**

We were engaged by the Technical College to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with federal student financial assistance regulations for the fiscal year ended June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Technical College and the Technical College System of Georgia (TCSG) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management of the Technical College, the TCSG and the SACSCOC, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



Greg S. Griffin  
State Auditor

January 6, 2025

SOUTHERN REGIONAL TECHNICAL COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.