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February 6, 2023

Michael Geoghegan, President
Eastern Gateway Community College
110 John Scott Highway
Steubenville, Ohio 43952

Dear Mr. Geoghegan:

On March 11, 2022, our office certified the audit report submitted by your independent public accountant, Rea & Associates, Inc. for the Eastern Gateway Community College, for the fiscal year ended June 30, 2021. Subsequently, they have contacted our office and requested the original report be replaced with a modified report. The report is being re-issued due to a quality control review that was performed by the US Department of Education which had noted that certain direct and material compliance requirements were not adequately tested. As a result, additional auditing procedures needed to be performed which resulted in findings related to the Student Financial Aid Cluster including a modified opinion.

As a result, of the additional testing performed the Uniform Guidance Report has been dual dated with respect to this federal program and the *Schedule of Findings and Questioned Costs* was modified to reflect the results of the additional testing.

Notification of this reissuance has been sent to all parties which received a copy of the original report directly from our office. Please send a copy of this report to the Single Audit Clearinghouse and any pass through entities which you were required to submit a copy of your reporting package. Also, notify those parties which may have requested/received a copy of the original report from your office. If you have any questions or concerns, please contact me at (614) 466-3597.

Sincerely,

KEITH FABER
Auditor of State

Brad Blake
Director of Quality Assurance

Enclosure