

**STATE OF FLORIDA AUDITOR GENERAL**

Operational Audit

Report No. 2026-041  
November 2025

**TALLAHASSEE STATE COLLEGE**



Sherrill F. Norman, CPA  
Auditor General

## Board of Trustees and President

During the 2024 calendar year, Dr. James T. Murdaugh served as President of Tallahassee State College and the following individuals served as Members of the Board of Trustees:

	<u>County</u>
Karen B. Moore, Chair from 8-6-24, Vice Chair through 8-5-24	Leon
Eugene Lamb, Vice Chair from 8-6-24	Gadsden
Jonathan A. Kilpatrick, Chair through 8-5-24	Wakulla
Monesia Brown from 7-26-24 <sup>a</sup>	Leon
Frank S. Messersmith	Wakulla
Monte Stevens	Leon
Charlie Ward Jr.	Leon

<sup>a</sup> Trustee position vacant through 7-25-24.

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The team leader was Shirley Dong, CPA, and the audit was supervised by Maria G. Loar, CPA.

Please address inquiries regarding this report to Jaime N. Hoelscher, CPA, Audit Manager, by e-mail at [jaimehoelscher@aud.state.fl.us](mailto:jaimehoelscher@aud.state.fl.us) or by telephone at (850) 412-2868.

This report and other reports prepared by the Auditor General are available at:

[FLAuditor.gov](http://FLAuditor.gov)

Printed copies of our reports may be requested by contacting us at:

**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722**

# TALLAHASSEE STATE COLLEGE

## SUMMARY

---

This operational audit of Tallahassee State College focused on selected College processes and administrative activities and included a follow-up on findings noted in our report No. 2023-037. Our operational audit disclosed the following:

**Finding 1:** College controls over bank account reconciliations need improvement.

**Finding 2:** Contrary to Board policies and College procedures, College personnel did not physically inventory 227 tangible personal property items with costs totaling \$4.6 million and no follow-up procedures were performed to investigate the status of those items.

**Finding 3:** The College did not comply with State law by posting on the College Web site all tuition and fees assessed.

**Finding 4:** College procedures need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the Florida Department of Education.

## BACKGROUND

---

Tallahassee State College<sup>1</sup> (College) is under the general direction and control of the Florida Department of Education, Division of Florida Colleges, and is governed by State law and State Board of Education rules. A board of trustees (Board) governs and operates the College. The Board constitutes a corporation and is composed of seven members appointed by the Governor and confirmed by the Senate. The College President serves as the Executive Officer and the Corporate Secretary of the Board and is responsible for the operation and administration of the College.

The College has campuses in Tallahassee. Additionally, credit and noncredit classes are offered in public schools and other locations throughout Gadsden, Leon, and Wakulla Counties.

## FINDINGS AND RECOMMENDATIONS

---

### **Finding 1: Bank Account Reconciliations**

Effective internal controls require that reconciliations of bank account balances to general ledger control accounts be performed on a timely, routine basis. Properly prepared and approved bank account reconciliations are necessary to provide reasonable assurance that cash assets agree with recorded amounts, promptly detect and correct unrecorded and improperly recorded cash transactions or bank errors, and provide for the efficient and economic management of cash resources.

For the period April 2024 through March 2025, the College maintained five bank accounts. As of March 31, 2025, College accounting records showed \$4.4 million in the general ledger cash in bank

---

<sup>1</sup> Previously known as Tallahassee Community College, the College was renamed Tallahassee State College effective July 1, 2024.

account, including \$3.9 million recorded for the general operating bank account. According to College personnel, the Accounting Manager prepared monthly bank account reconciliations, and the Director of Financial Services was responsible for reviewing and approving the reconciliations.

As part of our audit, we examined documentation for the 60 bank account reconciliations for the period April 2024 through March 2025. We found that, as of June 2025, 11 of the 12 reconciliations for the general operating bank account contained significant unreconciled differences. The monthly unreconciled differences ranged from College accounting records showing \$5.6 million less to those records showing \$4.7 million more than the attempted bank account reconciliation amounts, and none of the 12 reconciliations had been reviewed and approved. In response to our inquiries, College personnel indicated that, due to staff turnover, bank reconciliations were not always properly completed or reviewed and approved.

Absent effective procedures for timely completion of bank account reconciliations and timely resolution of differences noted during reconciliations, there is an increased risk that any cash transaction errors or fraud that may occur will not be timely detected, general ledger financial information will be unreliable throughout the fiscal year, and the College's ability to effectively monitor its financial position will be diminished.

**Recommendation: The College should enhance procedures to ensure that:**

- **Bank statement cash account balances are timely reconciled to the general ledger cash account balances with documentation that reconciling items were adequately identified, thoroughly investigated, and explained.**
- **Adjustments to the general ledger cash account balances, required as a result of the bank account reconciliations, are timely made.**
- **College records demonstrate supervisory review and approval of the bank account reconciliations.**

## **Finding 2: Tangible Personal Property**

Board policies<sup>2</sup> and College administrative procedures<sup>3</sup> require the College to maintain adequate records of tangible personal property (TPP).<sup>4</sup> The policies and procedures also require that a complete physical TPP inventory be taken annually and any discrepancies between the annual inventory results and inventory records be reconciled and investigated as appropriate.

College personnel indicated that, in conducting the annual TPP inventory, the Director of Procurement and Auxiliary Services (Director) is responsible for contacting department-assigned employees to determine whether the assets still exist in the department and are being used and for reconciling the responses with College property records. College administrative procedures require that the department-assigned employees report unaccounted for inventory to the Director, who is responsible for performing investigations to locate the missing properties.

<sup>2</sup> Board Policy 7450 - *Property Asset Inventory*.

<sup>3</sup> College Administrative Procedure 7450, *Inventory Procedure*.

<sup>4</sup> College-owned TPP includes items of furniture, machinery, and equipment with individual acquisition costs of \$5,000 or more.

College TPP records identified 773 TPP items with acquisition costs of \$12 million at June 30, 2024. To evaluate controls over College TPP and compliance with Board policies and College administrative procedures, we examined College records supporting the TPP inventory conducted during the 2023-24 fiscal year. We found that, although department-assigned employees were contacted to provide the inventory status of their department TPP items, College records did not demonstrate that 227 TPP items with costs totaling \$4.6 million still existed and were being used and no follow-up procedures were performed to investigate the status of those items.

In response to our inquiry, College personnel indicated that the established procedures were not effectively implemented and that, although all TPP items were not accounted for, 135 of the 227 unaccounted for TPP items were fully depreciated and had a zero net book value. Notwithstanding, College records did not demonstrate that the 135 items were not useful for College purposes and should be surplus or why the items should not part of the annual inventory process, and the other 92 items that the College did not locate had a net book value of \$1.3 million.

Absent effective controls over TPP and compliance with TPP requirements, there is an increased risk that the College will lack accountability for TPP, the value of TPP will not be accurately reflected in the TPP records, and TPP items may be lost, stolen, or misused.

**Recommendation:** The College should enhance procedures to provide proper accountability for College TPP. Such enhancements should ensure the annual physical inventory of all TPP, reconciliation of the inventory results to the TPP records, and thorough investigation and appropriate resolution of any discrepancies between the inventory results and TPP records.

#### **Follow-Up to Management's Response**

*Management's response states that they disagree with the finding and that, at the time of the audit, the College's ongoing fiscal year 2025 inventory had not yet been completed and that difference in timelines was communicated to auditors. Notwithstanding this response, the point of our finding is that the College did not properly conduct TPP inventory procedures during the 2023-24 fiscal year. Consequently, the finding stands as presented.*

### **Finding 3: Tuition and Fees Transparency**

Pursuant to State law,<sup>5</sup> all tuition and fees, and any proposed changes to such tuition and fees, must be prominently posted on the College Web site in an area that is transparent and easily accessible. While the College, as of April 2025, had posted on the College Web site the total average of all tuition and fees per credit hour for the 2023-24 fiscal year, the College had not prominently posted all tuition and fees and the required proposed changes to such tuition and fees.

In response to our inquiry, College personnel indicated that due to a redesign of the College Web site for conciseness, all tuition and fees and the required proposed changes to such tuition and fees were inadvertently removed. Subsequent to our request, the College Web site was updated to include all tuition and fees. Prominently posting all required tuition and fees information promotes transparency and

<sup>5</sup> Section 1009.23(20), Florida Statutes.

compliance with State law, and enhances citizen involvement and the ability to analyze, monitor, and evaluate the College tuition and fees and any possible changes to the tuition and fees.

**Recommendation: The College should continue efforts to ensure that all required tuition and fees, and any proposed changes to such tuition and fees, are prominently posted on the College Web site in accordance with State law.**

#### **Finding 4: Adult General Education**

State law<sup>6</sup> defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The College received State funding for adult general education, and General Appropriations Act<sup>7</sup> proviso language requires each college to report enrollment for adult general education programs in accordance with the Florida Department of Education (FDOE) instructional hours reporting procedures.<sup>8</sup> FDOE procedures state that fundable instructional contact hours are scheduled classroom hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner.

For the Spring 2024, Summer 2024, and Fall 2024 Terms, the College reported a total of 40,061 instructional contact hours for 297 students enrolled in 10 adult general education classes. As part of our audit, we requested for examination College records for 1,823 reported contact hours for 30 selected students enrolled in 9 adult general education classes. We found that instructional contact hours were overreported by 296 hours for 10 students enrolled in 7 classes and underreported by 82 hours for 3 students enrolled in 3 classes.

In response to our inquiry, College personnel indicated that student enrollment and last attendance dates were recorded based on a methodology provided by the FDOE. However, College records did not demonstrate that the methodology used by the College had been confirmed by the FDOE as accurate for reporting instructional contact hours. Since future funding may be based, in part, on enrollment data submitted to FDOE, it is important for the College to submit accurate and complete data.

**Recommendation: The College should strengthen procedures to ensure that instructional contact hours for adult general education classes are properly supported and accurately reported to the FDOE. Such procedures should include the accurate recording of enrollment and last attendance dates for adult general education students and the maintenance of records supporting those procedures.**

#### **Follow-Up to Management's Response**

*Management's response states that "the College maintains its process for reporting student clock hours for the adult general education is in accordance with the Florida Department of Education (FDOE) guidelines and statutory requirements." The response also provides that College staff had previously received confirmation from the FDOE regarding the accuracy of the College methodology for reporting adult general education instructional hours. However, our examination of the FDOE correspondence*

<sup>6</sup> Section 1004.02(3), Florida Statutes.

<sup>7</sup> Chapter 2023-239, Laws of Florida, General Appropriations Act, Specific Appropriation 118 and Chapter 2024-231, Laws of Florida, General Appropriations Act, Specific Appropriation 8 and 128.

<sup>8</sup> The FDOE's Technical Assistance Paper: Adult General Education Instructional Hours Reporting Procedures, Dated September 2020.

*found that it only reiterated the general reporting requirements and did not confirm that the College's reporting methodology was accurate for the instructional contact hours reported for the 10 students enrolled in 7 classes and the 3 students enrolled in 3 classes described in the finding. Consequently, the findings stands as presented.*

## **PRIOR AUDIT FOLLOW-UP**

The College had taken corrective actions for findings included in our report No. 2023-037.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2025 through August 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected College processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2023-037.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the audit period of January 2024 through December 2024 and selected College actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Board Policies, College procedures, and other guidelines, and interviewed College personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Evaluated College procedures for maintaining and reviewing employee access to information technology data and resources. We examined access privileges to the critical functions within the finance and human resources applications as of April 9, 2025, for 19 of the 253 total users to determine the appropriateness and necessity of the access based on the employees' job duties and user account functions and the adequacy with regard to preventing the performance of incompatible duties.
- Examined College records for the audit period to determine whether the College has implemented procedures to inform students and employees of the existence of the Florida Department of Law Enforcement sexual predator and sexual offender registry Web site and the toll-free telephone number that gives access to sexual predator and sexual offender public information as required by Section 1006.695, Florida Statutes.
- Examined College records to determine whether the College had developed an anti-fraud policy for the audit period to provide guidance to employees for communicating known or suspected fraud to appropriate individuals. Also, we examined College records to determine whether the College had implemented appropriate and sufficient procedures to comply with the anti-fraud policy.
- Evaluated Board policies and College procedures related to the College identity theft prevention program for compliance with the Federal Trade Commission's Red Flags Rule.
- Examined College records to determine whether bank account reconciliations were properly and timely prepared and reviewed and approved.

- Examined the College’s capital improvement plan for the 2025-26 through 2027-28 fiscal years to determine whether the College properly reported the capital outlay project funding sources in accordance with Division of Florida Colleges instructions for consideration in the Florida Department of Education (FDOE) annual legislative budget request for Public Education and Capital Outlay funding submitted to the Legislature.
- Evaluated College tangible personal property (TPP) inventory controls to determine whether a complete annual physical TPP inventory was conducted, and the inventory results were reconciled to the TPP records with discrepancies investigated and resolved.
- Examined College records to determine whether all tuition and fees assessed and any proposed changes to tuition and fees were prominently posted on the College Web site in an area that is transparent and easily accessible pursuant to Section 1009.23(20), Florida Statutes.
- Examined College records to determine whether the College publicly noticed and notified all enrolled students of any proposal to increase tuition and fees at least 28 days before consideration for a vote taken at a Board meeting in accordance with Section 1009.23(20), Florida Statutes.
- For student fees totaling \$13.3 million collected during the 2023-24 fiscal year, examined College student fee schedules to determine whether the College had the authority to assess such fees, the College properly assessed and separately accounted for the fees, and the fees did not exceed the limits established in Section 1009.23, Florida Statutes.
- From laboratory and other user fees with revenue totaling \$1.9 million during the 2023-24 fiscal year, examined College records to determine whether the fees were assessed only to students who received the services and examined supporting documentation to determine whether the College properly calculated the fees pursuant to Section 1009.23(12)(a), Florida Statutes.
- From the population of \$8.5 million of student activity and service fees, capital improvement fees, and technology fees expended during the audit period, examined documentation supporting expenses totaling \$768,148 to determine whether the College expended the collected fees as required by Section 1009.23, Florida Statutes.
- For the \$1.3 million of student financial aid fees collected and awarded as financial aid during the 2023-24 fiscal year, examined College records supporting the amounts and categories of financial aid awards reported to the Division of Florida Colleges, and determined whether the financial aid fees collected were timely disbursed and efficiently managed. In addition, we examined documentation supporting financial aid awards totaling \$6,980 to 10 selected students to determine whether the financial aid fees collected were awarded in accordance with the criteria developed by the State Board of Education and pursuant to Section 1009.23, Florida Statutes, and were properly classified on the College Credit Student Financial Aid Fee Report.
- Evaluated Board policies and College procedures for obtaining personnel background screenings to determine compliance with Section 1012.8551, Florida Statutes.
- Examined College records to determine whether the College implemented a bonus scheme that complied with Section 215.425(3), Florida Statutes.
- From the population of 21 contracts (other than construction) totaling \$8.8 million that were subjected to competitive selection requirements during the period July 2023 through April 2025, examined supporting documentation for 13 selected contracts totaling \$6.6 million to determine whether the College complied with applicable competitive selection requirements (e.g., SBE Rule 6A-14.0734, Florida Administrative Code).
- From the population of 11,034 purchasing card (P-card) transactions totaling \$8.4 million during the audit period, examined College records supporting 30 selected P-card transactions totaling \$236,784 to determine whether the P-card program was administered in accordance with Board policies and College procedures and transactions were not of a personal nature.

- Examined P-card records for 20 of the 44 cardholders who separated from College employment during the audit period to determine whether the College promptly canceled the cardholders' P-cards.
- For the 19 vendors that were paid a total of \$3.8 million by P-cards and in excess of the bid threshold, examined College records to determine whether the vendors were properly selected.
- From the population of Deferred Building Maintenance Program expenses totaling \$5 million during the period September 2022 through December 2024, examined records supporting 15 selected expenses totaling \$4.1 million to determine whether use of the funds was consistent with restrictions imposed on resources pursuant to Chapter 2022-156, Laws of Florida, General Appropriations Act, Section 197.
- Examined College records for the audit period to determine whether the College had appropriate controls in place to ensure vendor and employee information changes were properly authorized, documented, and verified.
- From the population of 297 adult general education instructional students reported for 40,061 contact hours for the Spring 2024, Summer 2024, and Fall 2024 academic terms, examined College records supporting 1,823 reported contact hours for 30 selected students to determine whether the College reported the instructional contact hours in accordance with the FDOE requirements.
- From the population of 664 industry certifications reported for performance funding during the 2023-24 fiscal year, examined 38 industry certifications to determine whether the College maintained documentation for student attainment of the industry certifications.
- Examined College records and inquired whether the College had any expenses or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report, and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

## **AUTHORITY**

---

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each College on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

---



444 Appleyard Dr.  
Tallahassee, FL 32304  
(850) 201-6200 | tsc.fl.edu

---

October 27, 2025

Ms. Sherrill F. Norman, CPA  
Auditor General of the State of Florida  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

Please see the College's response to the list of preliminary and tentative audit findings and recommendations from the Operational Audit dated September 19, 2025.

**Finding 1:** College controls over bank account reconciliations need improvement.

**Auditor's Recommendation:** The College should enhance procedures to ensure that:

- Bank statement cash account balances are timely reconciled to the general ledger cash account balances with documentation that reconciling items were adequately identified, thoroughly investigated, and explained.
- Adjustments to the general ledger cash account balances, required as a result of the bank account reconciliations, are timely made.
- College records demonstrate supervisory review and approval of the bank account reconciliations.

**College's Response:** The College concurs and will continue its efforts to enhance bank reconciliation procedures. Financial Services staff are working with the College's bank to enhance programmed integrations designed to eliminate several of the current manual processes, which create delays in reconciliations and increases the potential of human errors.

**Finding 2:** Contrary to Board policies and College procedures, College personnel did not physically inventory 227 tangible personal property (TPP) items with costs totaling \$4.6 million and no follow-up procedures were performed to investigate the status of those items.

**Auditor's Recommendation:** The College should enhance procedures to provide proper accountability for College TPP. Such enhancements should ensure the annual physical inventory of all TPP, reconciliation of the inventory results to the TPP records, and thorough investigation and appropriate resolution of any discrepancies between the inventory results and TPP records.

**College's Response:** The College disagrees with this finding. At the time of the operational audit (conducted in April 2025 - May 2025), the College's ongoing FY 2025 inventory had not yet been completed and that difference in timelines was communicated to auditors who were on site prior to the conclusion of their audit. At the conclusion of our annual inventory, College staff were able to confirm all property assets were identified and located. Per College procedures, assets designated as obsolete, inoperable, or their continued use is not economically feasible, were presented to the District Board of Trustees for approval of disposal. Of the items approved for disposal, only one asset had a net book value.

**Finding 3:** The College did not comply with State law by posting on the College Web site all tuition and fees assessed.

**Auditor's Recommendation:** The College should continue efforts to ensure that all required tuition and fees, and any proposed changes to such tuition and fees, are prominently posted on the College Web site in accordance with State law.

**College's Response:** The College concurs all required tuition, fees, and any proposed changes to such tuition and fees, should be prominently posted on the College Web site in accordance with State law. As disclosed in the preliminary and tentative audit findings, the College's website was updated with all detailed tuition and fees and we feel this matter to be resolved.

**Finding 4:** College procedures need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the Florida Department of Education.

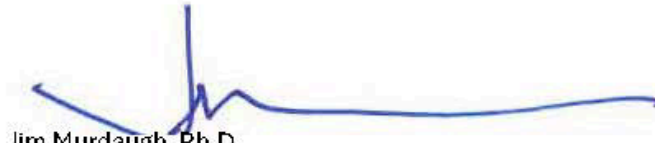
**Auditor's Recommendation:** The College should strengthen procedures to ensure that instructional contact hours for adult general education classes are properly supported and accurately reported to the FDOE. Such procedures should include the accurate recording of enrollment and last attendance dates for adult general education students.

**College's Response:** The College maintains its process for reporting student clock hours for the adult general education is in accordance with the Florida Department of Education guidelines and statutory requirements. These requirements dictate that student hours are counted from the student's first day of class and continue until the student has been absent from class for six consecutive days. If the student does not return, only the hours of participation before the first day of absence are counted. If the student returns within thirty days, then the hours prior to the first day of absence AND the hours after the absence are counted.

Based on College staff discussions with the assigned auditor, we understand they relied on guidance from a technical assistance paper which may have produced differences in the calculated hours. College staff had previously reached out to the Department of Education for guidance on this process, receiving confirmation of the accuracy of our methodology. After

reviewing our procedures with the reported clock hours, the College feels confident in our approach but will continue to take steps necessary to ensure the accuracy of reported hours for all adult general education classes.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jim Murdaugh, Ph.D.", with a long horizontal flourish extending to the right.

Jim Murdaugh, Ph.D.  
President