

# Chippewa Valley Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2022



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# Chippewa Valley Technical College District

## Federal and State Single Audit Reports

Year Ended June 30, 2022

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## **Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

Board of Education  
Chippewa Valley Technical College District  
Eau Claire, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of Chippewa Valley Technical College District (the “District”) as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated December 1, 2022. The financial statements of the Chippewa Valley Technical College Foundation, Inc. (the “Foundation”), a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, professional style.

Wipfli LLP

December 1, 2022  
Eau Claire, Wisconsin

## Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance and State of Wisconsin Single Audit Guidelines

District Board  
Chippewa Valley Technical College District  
Eau Claire, Wisconsin

### Report on Compliance for Each Major Federal and State Program

#### *Qualified and Unmodified Opinions*

We have audited the Chippewa Valley Technical College District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2022. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### *Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds (SLFRF)*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the SLFRF for the year ended June 30, 2022.

#### *Unmodified Opinion on Each of the Other Major Federal and State Programs*

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

### ***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance Section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

### ***Matters Giving Rise to Qualified Opinion on SLFRF***

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding Assistance Listing No. 21.027 State and Local Fiscal Recovery Funds as described in finding 2022-001 for Subrecipient Monitoring. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal and state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards required the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

**Report on Schedules of Expenditures of Federal and State Awards and the DHS Cost Reimbursement Award Schedule Required by the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines***

We have audited the financial statements of the business-type activities and the discretely presented component unit of Chippewa Valley Technical College District as of and for the year ended June 30, 2022, and the related notes to the financial statements. We issued our report thereon dated December 1, 2022, which contained unmodified opinions on those financial statements. The financial statements of the Chippewa Valley Technical College Foundation, Inc. were not audited in accordance with *Government Auditing Standards*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards and the DHS Cost Reimbursement Award Schedule are presented for purposes of additional analysis as required by the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines* and are not required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

December, 1 2022  
Eau Claire, Wisconsin



# Chippewa Valley Technical College District

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Award Description	Federal AL Number	Grant/Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
<u>U.S. Department of Agriculture, National Institute of Food and Agriculture</u>							
Farm Business Management and Benchmarking Competitive Grants Program	10.319						
Passed through Fox Valley Technical College							
Expanding Farmer Benchmarking Results		2021-38504-35300	\$ 4,665	\$ 4,665	\$ -	\$ 4,665	\$ -
<u>U.S. Department of the Labor</u>							
Wisconsin Technical College System							
Apprenticeship USA Grants	17.285						
Infrastructure Certified Pre-Apprenticeship		01-229-155-242	10,000	7,877	-	7,877	-
<u>U.S. Department of the Treasury</u>							
Wisconsin Department of Workforce Development							
Coronavirus State and Local Fiscal Recovery Funds	21.027						
Workforce Innovation Grant Program		SLFRP0135	9,999,614	1,907,430	4,044,301	5,951,731	1,839,708
<u>National Science Foundation</u>							
Education and Human Resources	47.076						
Direct Awards							
Technological Education in Cyber-Physical Systems		DUE-1902499	599,737	239,631	-	239,631	-
Developing Resources for Enhancing Additive Manufacturing Education		DUE-1902501	567,350	243,301	5	243,306	-
Robotics Training in Education and Advanced Manufacturing Sectors		DUE-1937661	524,270	219,959	-	219,959	-
Total Education and Human Resources				702,891	5	702,896	-

# Chippewa Valley Technical College District

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Award Description	Federal AL Number	Grant/Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
<u>U.S. Department of Veteran Affairs</u>							
Veterans Education Outreach Program Reporting Fee	64.117	N/A	\$ 3,696	\$ 3,696	\$ -	\$ 3,696	\$ -
<u>U.S. Department of Energy</u>							
Midwest Renewable Energy Association Renewable Energy Research and Development Solar Ready Wisconsin	81.087	DE-EE0008573	33,500	21,716	585	22,301	-
<u>U.S. Department of Education</u>							
Wisconsin Technical College System Adult Education - Basic Grants to States Adult Education Services Comprehensive Program	84.002	01-270-146-122	187,993	187,993	261,795	449,788	-
Direct Awards							
Student Financial Assistance Cluster							
Federal Supplemental Educational Opportunity Grants	84.007						
Grants		P007A214495	142,901	141,655	-	141,655	-
Grants		P033A214495	15,000	15,000	-	15,000	-
Administration		P007A214495	7,145	8,391	-	8,391	-
Total Federal Supplemental Educational Opportunity Grants				165,046	-	165,046	-
Federal Direct Student Loans							
Stafford Loans	84.268	P268K212634	10,335,655	10,335,655	-	10,335,655	-
PLUS Loans		P268K212634	69,158	69,158	-	69,158	-
Total Federal Direct Student Loans				10,404,813	-	10,404,813	-
Federal Work-Study Program							
College Work Study	84.033	P033A214495	131,915	128,549	-	128,549	-
College Work Study		P033A204495	10,558	10,558	-	10,558	-
College Work Study - Administration		P033A214495	7,732	6,955	-	6,955	-
Total Federal Work-Study Program				146,062	-	146,062	-

# Chippewa Valley Technical College District

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Award Description	Federal AL Number	Grant/Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
<u>U.S. Department of Education (Continued)</u>							
Federal Pell Grant Program	84.063						
Grants		P063P212634	\$ 6,442,994	\$ 6,442,994	\$ -	\$ 6,442,994	\$ -
Administrative Fees		P063P212634	9,595	9,595	-	9,595	-
Total Federal Pell Grant Program				6,452,589	-	6,452,589	-
Total Student Financial Assistance Cluster				17,168,510	-	17,168,510	-
<u>Wisconsin Technical College System</u>							
Career and Technical Education - Basic Grants to States	84.048						
Chippewa Valley Technical College - Career Prep		01-107-150-211	52,366	9,778	167	9,945	-
Capacity Building for Equity & Inclusion		01-109-150-221	37,886	4,044	91	4,135	-
CVTC Achieving Student Success		01-204-150-232	536,837	536,837	494,665	1,031,502	-
Strengthening CTE: Accounting, Administrative Professionals, etc.		01-205-150-252	135,082	135,082	7	135,089	-
CVTC Nontraditional Occupation Initiative		01-206-150-262	33,770	30,895	1	30,896	-
Chippewa Valley Technical College - Career Prep		01-207-150-212	52,614	52,614	6	52,620	-
Capacity Building for Equity & Inclusion		01-209-150-222	40,904	40,904	-	40,904	-
Total Career and Technical Education - Basic Grants to States				810,154	494,937	1,305,091	-
<u>Direct Awards</u>							
Higher Education Institutional Aid	84.031A						
Fostering Success Through a Student-Centered Approach		P031A200156	2,233,851	404,754	-	404,754	-
<u>TRIO Cluster</u>							
TRIO- Student Support Services	84.042A						
CVTC Student Support Services		P042A201637	1,309,440	231,540	-	231,540	-
<u>Fund for the Improvement of Postsecondary Education</u>							
Open Resources for Nursing (Open RN)	84.116T						
Open Resources for Nursing (Open RN)		P116T190013	2,504,064	505,367	-	505,367	-

# Chippewa Valley Technical College District

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Award Description	Federal AL Number	Grant/Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
Wisconsin Department of Public Instruction							
Gaining Early Awareness and Readiness for Undergraduate Progra	84.334						
Wisconsin Gear Up Grant		N/A	\$ 9,481	\$ 9,481	\$ -	\$ 9,481	\$ -
Direct Awards							
COVID-19 - Education Stabilization Fund	84.425						
Emergency Financial Aid Grants for CVTC Students		P425E201893	8,861,174	6,293,042	-	6,293,042	-
Higher Education Emergency Relief Funds for CVTC		P425F202103	12,829,482	7,423,870	-	7,423,870	-
SIP Higher Education Emergency Relief Funds for CVTC		P425M20087	964,488	155,412	-	155,412	-
Growing and Reshaping Opportunities in WI Tech Education		P425P200254	1,674,899	617,150	-	617,150	-
Total COVID-19 Education Stabilization Fund				14,489,474	-	14,489,474	-
Total U.S. Department of Education				33,807,273	756,732	34,564,005	-
Department of Homeland Security							
Wisconsin Technical College System							
FEMA Assistance to Firefighters Grant	97.044	01-222-153-112	20,605	20,010	3,002	23,012	-
Total FEMA Assistance to Firefighters				20,010	3,002	23,012	-
TOTAL FEDERAL AWARDS				\$ 36,475,558	\$ 4,804,625	\$ 41,280,183	\$ 1,839,708

# Chippewa Valley Technical College District

## Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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### Note 1 Significant Accounting Policies

#### Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a select portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the District.

### Note 2 Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

### Note 3 Reconciliation of Federal Awards to Financial Statements

Federal revenues from schedule of expenditures of federal awards	\$ 36,475,558
Federal Gear Up Program	(9,481)
Federal direct student loans	(10,404,813)

Federal grants revenue recognized in the statements of revenues, expenses, and changes in net position	\$ 26,061,264
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Federal grants revenue is presented on the basic financial statements as follows:

Operating	\$ 11,571,790
Non-operating	14,489,474
	<u>\$ 26,061,264</u>

# Chippewa Valley Technical College District

## Notes to the Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

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### Note 4 Pass-Through Funds to Subrecipients

During the fiscal year ended June 30, 2022, there were funds passed through to subrecipients as follows:

<u>Award Number</u>	<u>AL#</u>	<u>Subrecipient</u>	<u>Amount Provided to Subrecipients</u>
SLFRP0135	21.027	Northwood Technical College	\$ 23,093
SLFRP0135	21.027	Workforce Resource, Inc.	7,668
SLFRP0135	21.027	Bloomer School District	1,250
SLFRP0135	21.027	Osseo-Fairchild School District	432,385
SLFRP0135	21.027	St. Croix Central School District	253,054
SLFRP0135	21.027	PMI	1,122,258

# Chippewa Valley Technical College District

## Schedule of Expenditures of State Awards

Year Ended June 30, 2022

Award Description	State I.D. Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Department of Agriculture, Trade, and Consumer Protection</u>							
Nutrient Management Farmer Education Project	20.115						
Wisconsin Department of Agriculture, Trade, and Consumer Protection		N/A	\$ 20,000	\$ 6,218	\$ 23,792	\$ 30,010	\$ -
<u>Wisconsin Department of Transportation</u>							
Motorcycle Safety Program	20.395(4)(aq)						
Motorcycle Training, Basic Rider Course 1		MG-2022-CVTC-00005	11,068	7,128	6,598	13,726	-
Motorcycle Training, Basic Rider Course 2		MG-2022-CVTC-00008	1,187	395	808	1,203	-
Motorcycle Training, Basic Rider Course 1		MG-2021-CVTV-00035	273	273	17,268	17,541	-
Motorcycle Training, Basic Rider Course 2		MG-2021-CVTV-00036	1,280	1,280	1,175	2,455	-
Total Wisconsin Department of Transportation				9,076	25,849	34,925	-
<u>Higher Education Aids Board</u>							
Wisconsin Higher Education Grant	235.102	N/A	1,431,278	1,431,278	-	1,431,278	-
Veterans Tuition Remission Program	235.105	N/A	95,195	95,195	338,841	434,036	-
Minority Retention Grant	235.107	N/A	27,125	27,125	-	27,125	-
Academic Excellence Scholarship	235.109	N/A	10,686	10,686	10,689	21,375	-
Handicapped Student Grant	235.112	N/A	1,800	1,800	-	1,800	-
Talent Incentive Program	235.114	N/A	54,300	54,300	-	54,300	-
Nursing Student Loan	235.117	N/A	15,000	15,000	-	15,000	-
Technical Excellence Scholarship	235.119	N/A	65,204	65,204	65,200	130,404	-
Wisconsin Indian Grant	235.132	N/A	4,400	4,400	-	4,400	-
Total Higher Education Aids Board				1,704,988	414,730	2,119,718	-
<u>Wisconsin Technical College System</u>							
State Aids for Vocational, Technical, and Adult Education	292.105	N/A					
General State Aids			5,932,331	5,932,331	-	5,932,331	-
Performance Based Aid			1,911,436	1,911,436	-	1,911,436	-
Total State Aids for Vocational, Technical, and Adult Education				7,843,767	-	7,843,767	-

# Chippewa Valley Technical College District

## Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2022

Award Description	State I.D. Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Technical College System</u> (Continued)							
Grants to District Boards	292.124						
Career Pathways Program							
Direct Awards							
Strengthening the Nursing Pathway with Practical Nursing		01-184-124-121	\$ 180,866	\$ 20,580	\$ 7,919	\$ 28,499	\$ -
Building Opportunity through Partnerships: High School Academies for the Future Workplace		01-185-124-121	408,474	75,159	25,307	100,466	-
Increasing Dual Enrollment Options in the Chippewa Valley: Medical Assistant High School Adademy		01-189-124-121	72,175	16,294	5,514	21,808	-
Serving K12 Students through Agriculture and Online Dual Enrollment		01-280-124-122	132,765	117,009	29,421	146,430	-
Core Industry Program							
Direct Awards							
Welding 31-442-1		01-175-124-131	500,000	196,504	189	196,693	-
Enhancing Mechanical Design Programs at CVTC and FVTC		01-176-124-131	750,000	520,288	66	520,354	356,262
Air Conditioning, Heating and Refrigeration Technology (10-601-1)		01-282-124-132	250,000	64,735	-	64,735	-
Respiratory Therapy Consortium (10-515-1)		01-283-124-132	500,000	299,917	-	299,917	113,740
Gateway Technical College							
Best Practices Consortium Grant for Industry 4.0, Advanced Manufacturing/Automation Systems Technology		06-072-124-131	264,261	119,249	28	119,277	-
Northeast Wisconsin Technical College							
Farm Production - Agronomy (Crop Sciences) Associate Degree 10-090-4		13-180-124-131	107,620	48,496	1	48,497	-
Developing Markets Program							
Direct Awards							
Agricultural Service Technician		01-190-124-141	100,000	90,764	-	90,764	-
Graphic Design		01-180-124-141	100,000	35,684	4	35,688	-
Health Navigator		01-085-124-140	197,819	29,745	-	29,745	-
Heavy Equipment Service Technician (30-142-3)		01-285-124-142	200,000	17,975	-	17,975	-
IET Development & Expansion							
Integrated Education and Training at CVTC		01-289-124-202	113,919	113,919	135	114,054	-



# Chippewa Valley Technical College District

## Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2022

Award Description	State I.D. Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Technical College System (Continued)</u>							
Grants to District Boards (Continued)	292.124						
Professional Development Program							
Professional Growth - Optimizing Engaging Teaching and Learning Tools		01-288-124-152	\$ 64,398	\$ 53,934	\$ 26,967	\$ 80,901	\$ -
Student Support Program							
Student Support, Career Planning, and Transition Services		01-286-124-162	225,000	225,000	75,158	300,158	-
State Leadership							
CVTC Ability to Benefit		01-192-124-191	3,000	3,000	4	3,004	-
Instructional Transformation at CVTC		01-218-124-182	150,000	62,064	-	62,064	-
Manufacturing Month Project		01-287-124-182	42,000	37,105	149	37,254	30,005
C3 (Collaborative College Connections) Conference		01-291-124-182	34,203	28,350	-	28,350	-
OER Symposium Project		01-292-124-192	1,500	1,188	-	1,188	-
Northcentral Technical College							
Workforce Advancement Training							
Direct Awards							
Certified Production Technician		01-113-124-171	102,765	43,992	-	43,992	-
Smart Automation		01-114-124-171	55,040	23,152	-	23,152	-
Safety Culture for Supervisors		01-210-124-172	21,351	20,616	-	20,616	-
Autism for Educators Certificate		01-211-124-172	54,034	33,064	6	33,070	-
Certified Production Technician		01-212-124-172	150,812	115,488	-	115,488	-
Certified Logistics Technician		01-213-124-172	159,650	87,337	-	87,337	-
Employee Leadership and Retention		01-214-124-172	79,138	51,787	-	51,787	-
Troubleshooting Electro-Mechanical Processes and Operations (TEMPO)		01-215-124-172	57,775	10,374	-	10,374	-
Total Grants to District Boards				2,562,769	170,868	2,733,637	500,007
Emergency Assistance Program	292.104						
Emergency Assistance at CVTC		01-219-104-112	14,791	14,791	-	14,791	-
Project Revenue Segregated Funds	292.128						
Truck Driver Training		01-293-128-112	67,558	67,558	-	67,558	-

# Chippewa Valley Technical College District

## Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2022

Award Description	State I.D. Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Technical College System (Continued)</u>							
Property Tax Relief Aid	292.162	N/A	\$ 19,631,035	\$ 19,631,035	\$ -	\$ 19,631,035	\$ -
Fire Fighter Training 2% Special Allocation from State Operations	292.137	N/A	37,223	37,223	-	37,223	-
Total Wisconsin Technical College System				30,157,143	170,868	30,328,011	500,007
<u>Wisconsin Department of Health Services</u>							
Low Income Dental Clinics	435.170000	51808	100,000	100,000	221	100,221	-
Expanding Dental Services via Technical College	435.151722	53550	67,680	67,680	5	67,685	-
Total Wisconsin Department of Health Services				167,680	226	167,906	-
<u>Wisconsin Department of Workforce Development</u>							
Office Skills Development	445.109						
Expanded Wisconsin Fast Forward Training Teachers to Teach in Dual Enrollment Programs		EFF181DE10014	290,000	16,653	-	16,653	-
<b>TOTAL STATE AWARDS</b>				<b>\$ 32,061,758</b>	<b>\$ 635,465</b>	<b>\$ 32,697,223</b>	<b>\$ 500,007</b>

See Independent Auditor's Report.

See accompanying notes to the Schedule of Expenditures of State Awards.

# Chippewa Valley Technical College District

## Notes to the Schedule of Expenditures of State Awards

Year Ended June 30, 2022

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### Note 1            **Significant Accounting Policies**

#### **Basis of Presentation**

The accompanying schedule of expenditures of state awards includes the state award activity of the District under programs of the state government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and *State of Wisconsin Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the District.

### Note 2            **Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustment or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

# Chippewa Valley Technical College District

## Notes to the Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2022

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### Note 3 Reconciliation of State Awards to Financial Statements

State revenues from Schedule of Expenditures of State Awards	\$ 32,061,758
Wisconsin Higher Education Grant	(1,431,278)
Minority Retention Grant	(27,125)
Academic Excellence Scholarship	(10,686)
Handicapped Student Grant	(1,800)
Talent Incentive Program	(54,300)
Nursing Student Loan	(15,000)
Technical Excellence Scholarship	(65,204)
Wisconsin Indian Grant	(4,400)
Tuition - Fire Service Certification Program	(37,223)
Aid programs not subject to <i>Wisconsin State Single Audit Guidelines</i>	
Exempt Computer Aid	77,176
Exempt Personal Property Aid	145,315

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State grants revenue recognized in the statements of revenues, expenses, and changes in net position	\$ 30,637,233
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State grants revenue is presented on the basic financial statements as follows:

Operating	\$ 2,844,746
Non-operating	27,792,487

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	\$ 30,637,233
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# Chippewa Valley Technical College District

## Notes to the Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2022

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**Note 4            Pass-Through Funds to Subrecipients**

During the fiscal year ended June 30, 2022, there were funds passed through to subrecipients as follows:

Award Number	State I.D. Number	Subrecipient	Amount Provided to Subrecipients
01-287-124-182	292.124	Lakeshore Technical College	\$ 5,000
01-287-124-182	292.124	Madison College	5,000
01-287-124-182	292.124	Northcentral Technical College	5,011
01-287-124-182	292.124	Northwood Technical College	4,999
01-287-124-182	292.124	Southwest Technical College	4,995
01-287-124-182	292.124	Western Technical College	5,000
01-176-124-131	292.124	Fox Valley Technical College	356,262
01-283-124-132	292.124	Madison College	113,740

# Chippewa Valley Technical College District

## Oral Health Program Grant DHS Cost Reimbursement Award Schedule

Year Ended June 30, 2022

DHS Identification Number	170000	151722
Award amount	\$ 100,000	\$ 67,680
Award period	7/1/21 - 6/30/22	7/1/21 - 6/30/22
<hr/>		
Expenditures reported to DHS for payment	\$ 100,000	\$ 67,680
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Employee salaries and wages	\$ 60,021	\$ 63,181
Employee fringe benefits	20,572	4,499
Supplies	14,444	-
Other	4,964	-
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Total operating costs of award	100,000	67,680
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Less disallowed costs	-	-
Less program revenue and other offsets to costs	-	-
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Total allowable costs	\$ 100,000	\$ 67,680
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# Chippewa Valley Technical College District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

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### Section I – Summary of Auditor's Results

#### *Financial Statements*

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	No
Noncompliance material to the financial statements?	None reported

#### *Federal Awards*

Internal control over major programs:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Type of auditor's report issued on compliance for major programs:	
State and Local Fiscal Recovery Funds (SLFRF)	Qualified
COVID-19 - Education Stabilization Fund	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

#### Identification of major federal programs:

AL Number	Name of Federal Program or Cluster
21.027	SLFRF (Workforce Innovation Grant Program)
84.425	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B Programs	\$1,094,267
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Auditee qualified as a low-risk auditee?	Yes
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# Chippewa Valley Technical College District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

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### Section I – Summary of Auditor's Results (Continued)

#### State Awards

Internal control over financial reporting:

Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported

Type of auditor's report issued on compliance for state programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with the <i>State of Wisconsin Single Audit Guidelines</i> ?	No
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Identification of major state programs:

State I.D. Number	Name of State Program
235.119	Minority Retention Grant
292.105	State Aids for Vocational, Technical, and
292.162	Property Tax Relief Aid
435.170000	Low Income Dental Clinics

Dollar threshold used to distinguish between Type A and Type B Programs	\$250,000
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# Chippewa Valley Technical College District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

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### Section II – Financial Statement Findings

None.

### Section III – Federal and State Findings and Questioned Costs

2022-001      Subrecipient Monitoring

Program Affected - 21.027 State and Local Fiscal Recovery Funds (SLFRF)

Criteria - Per 2 CFR 200, pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.

Condition - During our testing of subrecipient expenditures for the year ended June 30, 2022, we selected a total of 6 transactions for testing compliance with federal procurement requirements. For 2 of the 6 transactions selected, we noted that the subrecipient did not follow the procurement process as outlined in 2 CFR 200. The subrecipient expended \$1,108,473 on a contract that was not awarded under a competitive bidding process.

Known Questioned Costs - Unknown

Cause - During their monitoring of subrecipients, the District did not appropriately identify activities of a subrecipient that were not in accordance with federal procurement requirements.

Effect - Subrecipient costs could have been incurred for projects which were not conducted in a manner providing full and open competition.

Recommendation - We recommend the District update their subrecipient monitoring process to include procedures which would appropriately identify amounts expended by subrecipients that were not in accordance with federal procurement requirements.

Management's Response - The finding is acknowledged. The District now provides a federal grant procurement manual to subrecipients to assist in procurement compliance and has put in place additional monitoring processes to ensure compliance of subrecipients.

# Chippewa Valley Technical College District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

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### Section IV – Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State of Wisconsin Single Audit Guidelines*:

- Wisconsin Department of Agriculture, Trade, and Consumer Protection No
- Wisconsin Department of Health Services No
- Wisconsin Department of Administration No
- Wisconsin Department of Public Instruction No
- Wisconsin Department of Workforce Development No
- Wisconsin Higher Education Aids Board No
- Wisconsin Technical College System No
- Wisconsin Department of Transportation No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

Name and signature of Partner



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Date of report

December 1, 2022

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# Chippewa Valley Technical College District

## Schedule of Prior Year's Findings and Questioned Costs

Year Ended June 30, 2022

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### Financial Statement Findings

None.

### Federal and State Award Findings and Questioned Costs

None.

December 1, 2022

Board Members  
Chippewa Valley Technical College  
Eau Claire, Wisconsin

The District submits the following corrective action plan for the identified findings and questioned costs for the year ended June 30, 2022.

Finding 2022-001: Subrecipient Monitoring

Corrective Action Plan – The District now provides a federal grant procurement manual to subrecipients to assist in procurement compliance and has put in place additional monitoring processes to ensure compliance of subrecipients.

Anticipated Completion Date – September 2022

Responsible Contact Person – Sara Nick

Respectfully submitted,



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Sara Nick  
Director of Finance & Budgeting

An affirmative action  
employer and educational  
institution.

Sunem Beaton-Garcia  
President