

NORTHEAST WISCONSIN TECHNICAL COLLEGE

GREEN BAY, WISCONSIN

SINGLE AUDIT REPORT

JUNE 30, 2020



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**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
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JUNE 30, 2020**

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# Independent auditors' 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*

To the Board of Trustees  
Northeast Wisconsin Technical College  
Green Bay, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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 Northeast Wisconsin Technical College, Green Bay, Wisconsin (the "District") as of and for the year ended June 30, 2020 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 9, 2020.

## 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 District'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 that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## 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 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 on compliance. Accordingly, this communication is not suitable for any other purpose.

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

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
December 9, 2020



## Independent auditors' report on compliance for each major federal and state program and on internal control over compliance, and report on the schedule of expenditures of federal and state awards required by the Uniform Guidance and the *State Single Audit Guidelines*

To the Board of Trustees  
Northeast Wisconsin Technical College  
Green Bay, Wisconsin

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

We have audited Northeast Wisconsin Technical College, Green Bay, Wisconsin (the "District")'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2020. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Single Audit Guidelines*. Those standards, the Uniform Guidance, and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the District's compliance.

### ***Opinion on Each Major Federal and State Program***

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 major federal and state programs for the year ended June 30, 2020.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the *State Single Audit Guidelines* and which is described in the accompanying schedule of findings and questioned costs as items 2020-001. Our opinion on each major federal and state program is not modified with respect to this matter.

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*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 and state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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 consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *State Single Audit Guidelines***

We have audited the financial statements of the District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 9, 2020, which contained unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and is not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin

March 1, 2021

# Northeast Wisconsin Technical College Green Bay, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2020

Federal Programs/Pass-through	Federal Catalog Number	Grant Number	Grant Dates	Award Amount	Revenues		Expenditures	Subrecipient Payments
					Grantor Reimbursements	Local Share		
<b>U.S. DEPARTMENT OF TREASURY</b>								
Passed through Wisconsin Department of Administration COVID-19: Coronavirus Relief Fund	21.019	None assigned	03/01/20 - 12/30/20	\$ 747,925	\$ 90,873	\$ -	\$ 90,873	\$ -
<b>NATIONAL SCIENCE FOUNDATION</b>								
Research and Development Cluster								
Learn and Serve America Act- Education and Human Resources	47.076							
Electro Mech New Approach		DUE-1800965	05/01/18 - 04/30/21	311,689	20,457	-	20,457	-
Manufacturing, Engineering Technology, and Energy Ready (METER) Scholars Passed through Missouri State University		DUE-1356432	07/01/14 - 06/30/21	616,357	78,836	-	78,836	-
Viticulture and Enology Science and Tech Alliance (VESTA) ATE: Advanced Technological Education (ATE) National Center of Excellence		DUE-1501974	09/15/15 - 08/31/20	117,581	2,924	-	2,924	-
Total Research and Development Cluster				1,045,627	102,217	-	102,217	-
<b>Total National Science Foundation</b>				1,045,627	102,217	-	102,217	-
<b>U.S. DEPARTMENT OF ENERGY</b>								
Passed through the Midwest Renewable Energy Association Solar Ready	81.087	DE-EE0008573	05/01/19 - 04/30/22	100,500	29,023	-	29,023	-
<b>U.S. DEPARTMENT OF EDUCATION</b>								
Passed through Wisconsin Technical College System								
Adult Education - Basic Grants to States	84.002							
Adult Basic Education Comprehensive Program		13-001-146-120	07/01/19 - 06/30/20	646,222	276,473	369,749	646,222	-
IELCE-NWTC CPB Microsoft EL Collaborative Project		13-080-146-130	09/09/19 - 09/08/20	12,333	11,045	-	11,045	-
IELCE-NWTC CPB Microsoft EL Collaborative Project		13-031-146-139	03/29/19 - 03/28/20	7,976	7,048	-	7,048	-
				666,531	294,566	369,749	664,315	-
Student Financial Assistance Cluster								
Federal Supplemental Education Opportunity Grant Program * Grants	84.007	None assigned	07/01/19 - 06/30/20	330,033	240,001	80,033	320,034	-
Federal Direct Student Loan * Federal Stafford Loans	84.268							
Subsidized		None assigned	07/01/19 - 06/30/20	5,591,502	5,591,502	-	5,591,502	-
Unsubsidized		None assigned	07/01/19 - 06/30/20	7,156,552	7,156,552	-	7,156,552	-
Alternative Loans		None assigned	07/01/19 - 06/30/20	244,909	244,909	-	244,909	-
Federal PLUS Loans		None assigned	07/01/19 - 06/30/20	25,433	25,433	-	25,433	-
				13,018,396	13,018,396	-	13,018,396	-
Federal College Work Study Program * Aid Year 2020 Administration	84.033	None assigned None assigned	07/01/19 - 06/30/20 07/01/19 - 06/30/20	201,332 12,053	174,995 6,158	58,332 2,053	233,327 8,211	- -
				213,385	181,153	60,385	241,538	-
Federal Pell Grant Program * Aid Year 2020 Administration	84.063	None assigned None assigned	07/01/19 - 06/30/20 07/01/19 - 06/30/20	9,832,000 15,000	9,696,353 15,260	- -	9,696,353 15,260	- -
				9,847,000	9,711,613	-	9,711,613	-
Total Student Financial Assistance Cluster				23,408,814	23,151,163	140,418	23,291,581	-



# Northeast Wisconsin Technical College Green Bay, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2020

Federal Programs/Pass-through	Federal Catalog Number	Grant Number	Grant Dates	Award Amount	Revenues		Expenditures	Subrecipient Payments
					Grantor Reimbursements	Local Share		
<b>U.S. DEPARTMENT OF EDUCATION (Continued)</b>								
Passed through Wisconsin Technical College System Vocational Education Act- Basic Grants to States Carl D. Perkins Act Title I	84.048							
Achieving Student Success		13-010-150-230	07/01/19 - 06/30/20	\$ 984,718	\$ 660,481	\$ 315,149	\$ 975,630	\$ -
Strengthening Programs		13-011-150-250	07/01/19 - 06/30/20	178,552	166,955	-	166,955	-
Non-Traditional Occupations		13-013-150-260	07/01/19 - 06/30/20	35,573	34,452	-	34,452	-
Equity & Inclusion		13-016-150-220	07/01/19 - 09/30/20	47,813	47,813	-	47,813	-
Career Prep		13-158-150-210	07/01/19 - 09/30/20	36,923	36,922	-	36,922	-
				<u>1,283,579</u>	<u>946,623</u>	<u>315,149</u>	<u>1,261,772</u>	<u>-</u>
Passed through Department of Workforce Development Division of Vocational Rehabilitation	84.126	None assigned	07/01/19 - 06/30/20	54,000	69,519	-	69,519	-
				<u>54,000</u>	<u>69,519</u>	<u>-</u>	<u>69,519</u>	<u>-</u>
Passed through Wisconsin Higher Education Aids Board Gaining Awareness & Readiness for Undergraduate Programs	84.334	None assigned	07/01/19 - 06/30/20	23,000	5,560	-	5,560	-
				<u>23,000</u>	<u>5,560</u>	<u>-</u>	<u>5,560</u>	<u>-</u>
Passed through Child Care Assistance Fund Program CCAMPIS	84.335A	P335A180222	10/01/2018 - 9/30/22	293,368	65,747	-	65,747	-
Higher Education Emergency Relief Fund	84.425							
COVID-19: Higher Education Emergency Relief Fund - Student Portion	84.425E	P425E200600	04/22/20 - 04/21/21	1,868,129	1,298,650	-	1,298,650	-
COVID-19: Higher Education Emergency Relief Fund - Institutional Portion	84.425F	P425F200547	05/04/20 - 05/03/21	1,868,128	389,655	-	389,655	-
				<u>3,736,257</u>	<u>1,688,305</u>	<u>-</u>	<u>1,688,305</u>	<u>-</u>
<b>Total U.S. Department of Education</b>				<u>29,465,549</u>	<u>26,221,483</u>	<u>825,316</u>	<u>27,046,799</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Passed through Department of Health Services Opioid Epidemic	93.354	435100-G19-WI_PHEP-03	04/26/19 - 08/31/19	26,115	17,769	-	17,769	-
Medicaid Cluster: WisCaregiver Career Program Training	93.778	435600-G18-0680TECHCOL-00	03/01/18 - 02/29/20	67,457	67,457	-	67,457	-
				<u>67,457</u>	<u>67,457</u>	<u>-</u>	<u>67,457</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>				<u>93,572</u>	<u>85,226</u>	<u>-</u>	<u>85,226</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>								
Passed through Federal Emergency Management Agency (FEMA) Assistance to Firefighters	97.044	13-803-153-110	07/01/19 - 08/03/20	34,327	27,446	4,119	31,565	-
				<u>34,327</u>	<u>27,446</u>	<u>4,119</u>	<u>31,565</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>				<u>34,327</u>	<u>27,446</u>	<u>4,119</u>	<u>31,565</u>	<u>-</u>
<b>TOTAL FEDERAL AWARDS</b>				<u>\$ 31,487,500</u>	<u>\$ 26,556,268</u>	<u>\$ 829,435</u>	<u>\$ 27,385,703</u>	<u>\$ -</u>

\*Identified as Student Financial Aid Program Cluster

The notes to the schedule are an integral part of this statement.

# Northeast Wisconsin Technical College Green Bay, Wisconsin

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2020

State Program	State Catalog Number	Grant Number	Grant Dates	Award Amount	Revenues		Expenditures	Subrecipient Payments
					Grantor Reimbursements	Local Share		
<b>WISCONSIN DEPARTMENT OF TRANSPORTATION</b>								
Motorcycle Safety	20.395(4)(aq)							
Motorcycle Safety Basic Rider		M/C-0094-15-11	02/01/19 - 12/31/19	\$ 16,539	\$ 13,351	\$ 4,545	\$ 17,896	\$ -
Motorcycle Safety-Basic Rider2		M/C-0094-15-18	02/01/19 - 12/31/19	721	179	518	697	-
Motorcycle Safety Basic Rider		M/C-0094-15-11	02/01/20 - 12/31/20	Not available	-	11,785	11,785	-
<b>Total Wisconsin Department of Transportation</b>				<b>17,260</b>	<b>13,530</b>	<b>16,848</b>	<b>30,378</b>	<b>-</b>
<b>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE &amp; CONSUMER PROTECTION</b>								
Nutrient Management Education	92.14(10)	None assigned	01/01/19 - 12/31/19	9,828	2,947	-	2,947	-
Nutrient Management Education	92.14(10)	None assigned	01/01/20 - 12/31/20	19,881	2,737	-	2,737	-
<b>Total Wisconsin Department of Agriculture, Trade &amp; Consumer Protection</b>				<b>29,709</b>	<b>5,684</b>	<b>-</b>	<b>5,684</b>	<b>-</b>
<b>WISCONSIN HIGHER EDUCATION AIDS BOARD</b>								
Wisconsin Talent Incentive Program Grant	235.114	None assigned	07/01/19 - 06/30/20	3,200	43,700	-	43,700	-
Wisconsin Higher Education Grant	235.102	None assigned	07/01/19 - 06/30/20	1,944,000	1,904,890	-	1,904,890	-
Remission of Fees for Veterans and Dependents	235.105	None assigned	07/01/19 - 06/30/20	150,000	134,376	-	134,376	-
Minority Undergraduate Retention Grant	235.107	None assigned	07/01/19 - 06/30/20	19,000	15,655	-	15,655	-
Wisconsin Covenant Scholar Grant	235.108	None assigned	07/01/19 - 06/30/20	7,000	4,500	-	4,500	-
Academic Excellence	235.109	None assigned	07/01/19 - 06/30/20	3,000	3,375	-	3,375	-
Technical Excellence	235.119	None assigned	07/01/19 - 06/30/20	178,000	86,916	86,725	173,641	-
Wisconsin Covenant Foundation Grant	235.131	None assigned	07/01/19 - 06/30/20	2,000	5,250	-	5,250	-
Wisconsin Indian Student Assistance Grant	235.132	None assigned	07/01/19 - 06/30/20	92,000	92,400	-	92,400	-
<b>Total Wisconsin Higher Education Aids Board</b>				<b>2,398,200</b>	<b>2,291,062</b>	<b>86,725</b>	<b>2,377,787</b>	<b>-</b>
<b>WISCONSIN TECHNICAL COLLEGE SYSTEM</b>								
State Aid for Technical Colleges	292.105	None assigned	07/01/19 - 06/30/20	7,730,000	9,291,460	-	9,291,460	-
State Adjustment Prior Year		None assigned	07/01/19 - 06/30/20	55,000	13,600	-	13,600	-
				<b>7,785,000</b>	<b>9,305,060</b>	<b>-</b>	<b>9,305,060</b>	<b>-</b>
General Purpose Revenue (GPR) Grants	292.124							
Construction Electrician		13-006-124-110	07/01/19 - 06/30/20	5,000	5,000	-	5,000	-
Plumbing Apprenticeship		13-007-138-310	07/01/19 - 06/30/20	18,000	18,000	-	18,000	-
Electro-Mechanical		13-008-124-119	07/01/18 - 06/30/20	170,074	109,752	-	109,752	-
Student Completion		13-012-124-160	07/01/19 - 06/30/20	299,250	224,250	75,000	299,250	-
Student Emergency Fund		13-015-104-110	07/01/19 - 06/30/20	20,837	9,748	-	9,748	-
Early Childhood Associate Degree (2 yrs)		13-025-124-130	07/01/19 - 06/30/21	333,875	116,778	-	116,778	-
Adv Manufacturing Career Pathway		13-026-124-120	07/01/19 - 08/30/20	297,792	181,480	60,492	241,972	-
Rural Pathways Buildout		13-027-124-120	07/01/19 - 09/30/20	174,009	114,661	42,013	156,674	-
Health Office Professional Technical Diploma (2 yrs)		13-028-124-140	07/01/19 - 06/30/21	198,697	113,612	-	113,612	-
Marketing Associate Degree (2 yrs)		13-029-124-130	07/01/19 - 06/30/21	166,124	110,160	-	110,160	-
Student Success Center		13-032-124-190	07/01/19 - 06/30/20	20,000	12,915	-	12,915	-
Leadership Grant Summit		13-046-124-190	07/01/19 - 06/30/20	2,310	2,310	-	2,310	-
Leadership Collaborative		13-130-124-139	07/01/18 - 09/30/20	664,948	325,686	-	325,686	-
Event Management		13-132-124-139	07/01/18 - 06/30/20	46,080	9,298	-	9,298	-
Advanced Manufacturing Network-Lakeshore		11-040-124-180	11/19/19 - 11/18/20	10,477	1,217	-	1,217	-
DNR-Heavy Equipment		13-230-124-180	03/09/20 - 03/08/21	11,424	4,710	-	4,710	-
Advanced Manufacturing Network		10-552-124-189	11/19/18 - 11/18/19	10,477	6,357	-	6,357	-
Faculty Development Program		13-887-124-150	07/01/19 - 06/30/20	111,239	74,159	37,080	111,239	-
				<b>2,560,613</b>	<b>1,440,093</b>	<b>214,585</b>	<b>1,654,678</b>	<b>-</b>

# Northeast Wisconsin Technical College Green Bay, Wisconsin

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2020

State Program	State Catalog Number	Grant Number	Grant Dates	Award Amount	Revenues		Expenditures	Subrecipient Payments
					Grantor Reimbursements	Local Share		
<b>WISCONSIN TECHNICAL COLLEGE SYSTEM (Continued)</b>								
Workforce Advancement Training Grants	292.124							
Green Bay Nonwovens, Tufco, Amerhart		13-258-124-177	07/01/18 - 08/31/19	\$ 46,157	\$ 6,674	\$ -	\$ 6,674	\$ -
LCL, Chem Designs, Elevate97, Superior Transport, Streue's		13-277-124-177	07/01/18 - 08/31/19	56,983	2,663	-	2,663	-
Paper Transport, CA Lawton		13-207-124-179	07/01/18 - 08/31/19	81,519	28	-	28	-
KS Kolbenschmidt, US		13-208-124-179	07/01/18 - 08/31/19	33,837	6,437	-	6,437	-
KI		13-211-124-179	07/01/18 - 08/31/19	55,929	5,341	-	5,341	-
Samuel Pressure Vessel Group		13-213-124-179	07/01/18 - 08/31/19	21,271	521	-	521	-
Johnson Controls, Inc.		13-214-124-179	07/01/18 - 08/31/19	45,749	145	-	145	-
TBC Metalworks		13-217-124-179	07/01/18 - 08/31/19	2,570	1,199	-	1,199	-
Nonprofit Consortium		13-220-124-170	07/01/19 - 06/30/20	12,454	6,742	-	6,742	-
Continuing Education Consortium		13-221-124-170	07/01/19 - 06/30/20	16,450	16,533	-	16,533	-
Leadership and Continuous Process Improvement Consortium		13-222-124-170	07/01/19 - 06/30/20	38,817	35,793	-	35,793	-
Leadership and Technical Consortium		13-223-124-170	07/01/19 - 06/30/20	38,858	26,733	-	26,733	-
Small Business Leadership Consortium		13-224-124-170	07/01/19 - 06/30/20	64,733	46,127	-	46,127	-
Small Business Leadership Consortium		13-225-124-170	07/01/19 - 06/30/20	50,457	41,730	-	41,730	-
Technical Skills Consortium		13-226-124-170	07/01/19 - 06/30/20	21,416	10,845	-	10,845	-
Johnson Controls, Inc.		13-227-124-170	07/01/19 - 06/30/20	65,407	33,396	-	33,396	-
KI Manufacturing		13-228-124-170	07/01/19 - 06/30/20	45,868	28,972	-	28,972	-
Power Skills Consortium		13-229-124-170	07/01/19 - 06/30/20	42,717	23,872	-	23,872	-
				741,192	293,751	-	293,751	-
Fire Fighter Training 2%	292.137	None assigned	07/01/19 - 06/30/20	72,426	72,426	-	72,426	-
Hazmat Training 2%	292.138	None assigned	07/01/19 - 06/30/20	8,189	8,189	-	8,189	-
				80,615	80,615	-	80,615	-
Property Tax Relief Aid	292.162	None assigned	07/01/19 - 06/30/20	31,553,727	31,553,727	-	31,553,727	-
				31,553,727	31,553,727	-	31,553,727	-
<b>Total Wisconsin Technical College System</b>				42,721,147	42,673,246	214,585	42,887,831	-
<b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>								
Payments In Lieu of Taxes	370.503	None assigned	07/01/19 - 06/30/20	95,000	96,981	-	96,981	-
<b>Total WI Department of Natural Resources</b>				95,000	96,981	-	96,981	-
<b>WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT</b>								
DWD HS Credential	445.109	EFF181DE10012	07/01/18 - 06/30/20	290,000	43,669	-	43,669	-
DWD Nursing Pathway	445.109	EFF181HS10008	07/01/18 - 09/30/20	37,641	23,274	12,648	35,922	-
<b>Total Wisconsin Department of Workforce Development</b>				327,641	66,943	12,648	79,591	-
<b>WISCONSIN DEPARTMENT OF REVENUE</b>								
Aid in Lieu of Computer Tax	835.109	None assigned	07/01/19 - 06/30/20	135,273	134,162	-	134,162	-
State Aid - Personal Property Tax	835.103	None assigned	07/01/19 - 06/30/20	191,000	163,991	-	163,991	-
<b>Total Wisconsin Department of Revenue</b>				326,273	298,153	-	298,153	-
<b>TOTAL STATE AWARDS*</b>				\$ 45,915,230	\$ 45,445,599	\$ 330,806	\$ 45,776,405	\$ -

The notes to the schedule are an integral part of this statement.

# Northeast Wisconsin Technical College

## Green Bay, Wisconsin

### NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2020

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**NOTE 1: BASIS OF PRESENTATION**

The accompanying Schedules of Expenditures of Federal and State Awards for the Northeast Wisconsin Technical College are 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* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the Northeast Wisconsin Technical College. Because the schedules present only a selected portion of the operations of the Northeast Wisconsin Technical College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Northeast Wisconsin Technical College.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**

Revenues and expenditures in the schedules are presented in accordance with the accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the Northeast Wisconsin Technical College’s 2019-2020 financial statements. Local Share represents contributions to federal and state programs and includes adjustments for prior year transactions.

The Northeast Wisconsin Technical College has not elected to charge a de minimis rate of 10% of modified total costs.

**NOTE 3: OVERSIGHT AGENCIES**

The federal and state oversight agencies for the Northeast Wisconsin Technical College are as follows:

- Federal - U.S. Department of Education
- State - Wisconsin Technical College System

**NOTE 4: RECONCILIATION OF FEDERAL AWARDS**

A reconciliation of federal grant revenues, as presented in the schedule of expenditures of federal awards to federal revenues reported in the District’s financial statements follows:

Federal revenues from Schedule of Expenditures of Federal Awards	\$ 26,556,268
Federal Direct Student Loan Programs paid directly to students	<u>(13,018,396)</u>
Federal revenues recognized in the Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 13,537,872</u>
Operating	\$ 2,109,948
Nonoperating	11,384,657
Capital contributions	<u>43,267</u>
Total	<u>\$ 13,537,872</u>

# Northeast Wisconsin Technical College

## Green Bay, Wisconsin

### NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2020

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**NOTE 5: RECONCILIATION OF STATE AWARDS**

A reconciliation of state grant revenues, as presented in the schedule of expenditures of state awards to state revenues reported in the District's financial statements follows:

State revenues from the Schedule of Expenditures of State Awards	<u>\$ 45,445,599</u>
Operating	\$ 2,535,805
Non-operating - State appropriations	42,868,346
Capital contributions	<u>41,448</u>
Total	<u>\$ 45,445,599</u>

# Northeast Wisconsin Technical College Green Bay, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONS COSTS FOR THE YEAR ENDED JUNE 30, 2020

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### SECTION I - SUMMARY OF AUDITORS' RESULTS

#### BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to basic financial statements noted?	No

#### FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	Yes
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No

Identification of major federal programs:

CFDA Number	Name of Federal Cluster/Program
84.002	Adult Education - Basic Grants to States
84.425	COVID-19: Higher Education Emergency Relief Fund Student Financial Assistance Cluster
84.007	Federal Supplemental Educational Opportunity Grants
84.268	Federal Direct Student Loans
84.033	Federal Work-Study Program
84.063	Federal Pell Grant Program

Identification of major state programs:

State ID Number	Name of State Program
235.102	Wisconsin Higher Education Grant
235.109	Accademic Excellence Scholarship
235.119	Technical Excellence Scholarship
292.105	State Aids for Technical Colleges
292.162	Property Tax Relief Aid

**Audit threshold used to determine between Type A and Type B programs:**

Federal Awards	\$750,000
State Awards	\$250,000

Auditee qualified as low-risk auditee Yes

# Northeast Wisconsin Technical College

## Green Bay, Wisconsin

### SCHEDULE OF FINDINGS AND QUESTIONS COSTS FOR THE YEAR ENDED JUNE 30, 2020

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#### SECTION II - FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended June 30, 2020.

#### SECTION III - FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS

##### 2020-001

Federal agency: U.S. Department of Education

Federal program title: Federal Pell Grant Program

CDFA Number: 84.063

Award Period: July 1, 2019 to June 30, 2020

Type of Finding: Significant Deficiency in Internal Control Over Compliance; Other Matters

Criteria or specific requirement: The criteria for awarding Pell is documented in *Section 20 U.S. Code 1070a, Federal Pell Grants: amount and determinations; applications*. *Section 20 U.S. Code 1070a(f)(1)* states each contractor processing applications for awards under this subpart (including a central processor, if any, designated by the Secretary) shall, in a timely manner, furnish to the student financial aid administrator (at each institution of higher education which a student awarded a Federal Pell Grant under this subpart is attending), as a part of its regular output document, the expected family contribution for each such student.

Condition: The District maintains a system of internal controls to identify and correct errors in the awarding of Pell funding to students. A student was awarded Pell by the District and the student subsequently accepted the award. The system of controls identified the student as not being eligible for a Pell award. The system cancelled the award, but disbursement of the award still occurred.

Questioned costs: \$392

Context: In our sample of forty (40) students receiving financial aid, we noted one (1) student that received a Pell award \$392 during the Fall 2019 semester that was ineligible for the award based on the expected family contribution.

Cause: The system of internal controls did not prevent the disbursement of a Pell award after identifying the student as ineligible and cancelling the award.

Effect: A student may inadvertently be awarded and disbursed Pell funding while the system identifies the student as ineligible and cancels the award.

Repeat Finding: No

Recommendation: We recommend the District consider reviewing the internal control process with respect to this condition to identify opportunities to strengthen them to prevent an ineligible student from being disbursed Pell funding.

# Northeast Wisconsin Technical College


## Green Bay, Wisconsin

### SCHEDULE OF FINDINGS AND QUESTIONS COSTS FOR THE YEAR ENDED JUNE 30, 2020

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Views of responsible officials: The College agrees with the auditor's comments and has taken corrective action to ensure students are awarded Pell Grants appropriately. The PeopleSoft system does have a process to identify and correct Pell grant award based on enrollment and Expected Family Contribution (EFC) at the time of awarding and repackaging of Pell grant awards. However, the Financial Aid Office will create an added step to the disbursement process to compare the EFC and the Pell award prior to the disbursement process. A query will be created and added to each disbursement to do one final comparison of Pell grant and EFC prior to the funds being disbursed to the student account. This will ensure Pell grant is appropriately awarded based on EFC and enrollment.

#### SECTION IV - OTHER ISSUES

- |    |   |   |
|----|---|---|
| 1. | Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern?   | No  |
| 2. | Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : |   |
|    | Wisconsin Department of Agriculture, Trade and Consumer Protection  | No  |
|    | Wisconsin Department of Natural Resources   | No  |
|    | Wisconsin Department of Workforce Development   | No  |
|    | Wisconsin Department of Revenue   | No  |
|    | Wisconsin Department of Transportation  | No  |
|    | Wisconsin Higher Education Aids Board   | No  |
|    | Wisconsin Technical College System  | No  |
| 3. | Was a Management Letter or other document conveying audit comments issued as a result of this audit?  | Yes   |
| 4. | Name and signature of partner   | <br><hr style="width: 100%;"/> Jordan Boehm, CPA |
| 5. | Date of report  | March 1, 2021   |