

Blackhawk Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2023



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Blackhawk Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2023

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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

District Board
Blackhawk Technical College District
Janesville, Wisconsin

We have audited, in accordance with the 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, the discretely presented component unit, and the aggregate remaining fund information of Blackhawk Technical College District (the "College"), as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated December 21, 2023. The financial statements of the Blackhawk 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 College'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 College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College'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 a 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 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 College'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 College'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 College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

December 21, 2023
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
Blackhawk Technical College District
Janesville, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the Blackhawk Technical College District’s (the “College”) compliance with the types of compliance requirements identified as subject to audit 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 the College’s major federal and state programs for the year ended June 30, 2023. The College’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.

In our opinion, the College 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, 2023.

Basis for Opinion on Each Major Federal and State Program

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 College 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 College’s compliance with the compliance requirements referred to above.

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 College'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 College'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 College'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 College'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 College'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 College'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

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. 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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

We have audited the financial statements of the business-type activities, the discretely presented component unit, and the aggregate remaining fund information of Blackhawk Technical College District as of and for the year ended June 30, 2023, and the related notes to the financial statements. We issued our report thereon dated December 21, 2023, which contained unmodified opinions on those financial statements. The financial statements of the Blackhawk 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 are presented for purposes of additional analysis as required by the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines* and are not are 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 basic 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. In our opinion, the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic 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 21, 2023
Eau Claire, Wisconsin

Blackhawk Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Agency/Program/Grant Title	AL/Grant Number	Grant Amount	Revenue		Expenditures	Passed Through to Subrecipients
			Federal	Match		
U.S. DEPARTMENT OF LABOR						
Passed through the Wisconsin Technical College System Board						
Statewide Apprenticeship Expansion	17.285					
WIA Youth Program	05-183-155-262	\$ 23,740	\$ 10,809	\$ -	\$ 10,809	\$ -
Performance Incentive	05-186-155-252	21,515	13,142	-	13,142	-
Total 17.285			23,951	-	23,951	-
Total U.S. Department of Labor			23,951	-	23,951	-
U.S. DEPARTMENT OF TRANSPORTATION						
Passed through the Wisconsin Technical College System Board						
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	n/a	3,000	-	3,000	-
U.S. DEPARTMENT OF VETERANS AFFAIRS						
VA Educational Reporting Fee	64.027	n/a	976	-	976	-
U.S. DEPARTMENT OF EDUCATION						
Direct Programs						
Student Financial Assistance Cluster	84.007					
Federal Supplemental Educational Opportunity Grants						
SEOG 2022-23	E-P007A224485	n/a	117,000	-	117,000	-
Federal Work Study Program	84.033					
FWS 2022-23	E-P033A224485	n/a	44,805	-	44,805	-
Federal Pell Grant Program	84.063					
Pell 2022-23	E-P063P222672	n/a	3,807,587	-	3,807,587	-
Administrative Fee			5,935	-	5,935	-
Federal Direct Student Loan Program	84.268					
Direct Loan Program	E-P268K232672	n/a	3,710,045	-	3,710,045	-
Total Student Financial Assistance Cluster			7,685,372	-	7,685,372	-

Blackhawk Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Agency/Program/Grant Title	AL/Grant Number	Grant Amount	Revenue		Expenditures	Passed Through to Subrecipients
			Federal	Match		
U.S. DEPARTMENT OF EDUCATION (continued)						
Passed through the Wisconsin Technical College System Board						
Adult Education-Basic Grant to States	84.002					
Re-entry	05-825-146-113	\$ 8,827	\$ 8,724	\$ 2,903	\$ 11,627	\$ -
Comprehensive	05-646-146-123	163,537	140,893	176,715	317,608	-
Total 84.002			149,617	179,618	329,235	-
Career and Technical Education - Basic Grants to States	84.048					
Career Prep	05-073-150-212	41,145	8,727	-	8,727	-
Career Prep	05-073-150-213	40,625	30,073	-	30,073	-
Capacity Building for Equity and Inclusion	05-168-150-223	33,728	22,874	-	22,874	-
Strengthening Programs	05-423-150-253	93,503	91,233	-	91,233	-
Student Support Services - Non Traditional	05-424-150-263	23,376	15,918	-	15,918	-
Student Success	05-471-150-233	350,637	333,530	230,368	563,898	-
Total 84.048			502,355	230,368	732,723	-
Direct Programs						
COVID-19 - Education Stabilization Program	84.425					
Institutional Costs	P425F201994	1,165,219	1,165,219	-	1,165,219	-
Emergency Financial Aid Grants to Students	P425E202285	1,333,875	1,333,875	-	1,333,875	-
Strengthening Institutions Program	P425M200623	301,987	301,986	-	301,986	-
Total 84.425			2,801,080	-	2,801,080	-
Total U.S Department of Education			11,138,424	409,986	11,548,410	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed through the Wisconsin Early Childhood Association Inc.						
Child Care and Development Block Grant	93.575	25,000	25,000	-	25,000	-
U.S. DEPARTMENT OF HOMELAND SECURITY						
Passed through the Wisconsin Technical College System Board						
Assistance to Firefighters Grant	97.044					
Assistance to firefighters	05-108-153-113	46,238	6,016	902	6,918	-
Total 97.044			6,016	902	6,918	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 11,197,367	\$ 410,888	\$ 11,608,255	\$ -

See accompanying Notes to the Schedules of Expenditures of Federal and State Awards.

Blackhawk Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2023

State Agency/Program/Title	State Catalog/Grant Number	Grant Amount	Revenue		Expenditures	Passed Through to Subrecipients
			State	Match		
Wisconsin Department of Revenue						
Personal Property Aid	835.103	n/a	\$ 100,909	\$ -	\$ 100,909	\$ -
Exempt Computer Aid	835.109	n/a	69,673	-	69,673	-
Total Wisconsin Department of Revenue			<u>170,582</u>	<u>-</u>	<u>170,582</u>	<u>-</u>
Wisconsin Higher Education Aids Board						
Wisconsin Grants	235.102	n/a	1,018,676	-	1,018,676	-
Remission of Fees for Veterans and Dependents	235.105	n/a	17,040	-	17,040	-
Minority Retention Grant	235.107	n/a	4,710	-	4,710	-
Talent Incentive Program	235.114	n/a	21,500	-	21,500	-
HEAB Nursing Student Loan Fund	235.117	n/a	9,000	-	9,000	-
Technical Excellence Scholarship	235.119	n/a	23,775	-	23,775	-
Total Wisconsin Higher Education Aids Board			<u>1,094,701</u>	<u>-</u>	<u>1,094,701</u>	<u>-</u>
Wisconsin Department of Public Instruction						
Precollege Scholarship Program	255.903					
	05-084	n/a	19,914	-	19,914	-
Wisconsin Technical College System Board						
General State Aid	292.105	n/a	2,116,600	-	2,116,600	-
Performance Based Aid	292.105	n/a	1,323,773	-	1,323,773	-
General State Aid Prior Year Adjustment	292.105	n/a	113,000	-	113,000	-
Total 292.105			<u>3,553,373</u>	<u>-</u>	<u>3,553,373</u>	<u>-</u>
Student Emergency Fund	292.104					
Emergency Fund	05-114-104-113	20,556	20,566	-	20,566	-

Blackhawk Technical College District

Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2023

State Agency/Program/Title	State Catalog/Grant Number	Grant Amount	Revenue		Expenditures	Passed Through to Subrecipients
			State	Match		
Wisconsin Technical College System Board (Continued)						
Grants to District Boards	292.124					
Completion	05-088-124-162	\$ 225,000	\$ 1,865	\$ 621	\$ 2,486	\$ -
Professional Growth	05-089-124-153	50,246	50,053	25,027	75,080	-
Developing Markets - Dental Hygenist	05-181-124-142	200,000	86,811	-	86,811	-
IPM Foods	05-173-124-173	22,948	20,126	-	20,126	-
Instructional Transformation Project	05-182-124-182	150,000	13,415	-	13,415	-
Career Pathways - IT Software Developer	05-185-124-122	114,160	8,052	2,013	10,065	-
Developing Markets - Hospitality Management	05-187-124-143	140,480	70,054	-	70,054	-
Career Pathways - Phlebotomy Technician	05-189-124-123	110,114	77,688	19,421	97,109	-
Core Industry - Industrial Maintenance Mechanic	05-190-124-133	241,669	104,624	-	104,624	-
Core Industry - Supply Chain Maintenance	05-191-124-133	256,511	94,722	-	94,722	-
IET Expansion	05-192-124-203	48,752	47,665	-	47,665	-
KANDU Industries	05-192-124-173	13,752	8,737	-	8,737	-
Enrollment	05-195-124-193	200,000	167,172	-	167,172	-
Program to Program Articulation	05-196-124-183	100,000	88,708	-	88,708	-
AAC&U Conference Leadership Grant	05-201-124-183	3,000	2,646	-	2,646	-
Passed through Northeast Wisconsin Technical College						
Farm Production - Agronomy (Crop Science)	13-180-124-131	69,416	4,006	-	4,006	-
Total 292.124			846,344	47,082	893,426	-
Fire Fighter Training 2%	292.137	n/a	11,617	-	11,617	-
Property Tax Relief Aid	292.162	n/a	10,835,014	-	10,835,014	-
Total Wisconsin Technical College System Board			15,266,914	47,082	15,313,996	-

Blackhawk Technical College District

Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2023

State Agency/Program/Title	State Catalog/Grant Number	Grant Amount	Revenue		Expenditures	Passed Through to Subrecipients
			State	Match		
Wisconsin Department of Transportation						
Motorcycle Safety	20.395 (4) (aq)					
Motorcycle Safety Program FY23	n/a		\$ 9,066	-	\$ 9,066	\$ -
Wisconsin Department of Corrections						
Passed through the Rock County Sheriff's Department	410.111					
Rock County Basic Skills 21/22	932	78,874	78,874	-	78,874	-
Total 410.111			<u>78,874</u>	<u>-</u>	<u>78,874</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 16,640,051</u>	<u>\$ 47,082</u>	<u>\$ 16,687,133</u>	<u>\$ -</u>

Blackhawk Technical College District

Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2023

Note 1 **Basis of Presentation**

The accompanying schedules of expenditures of federal and state awards include the federal and state award activity of Blackhawk Technical College District under programs of the federal and state government for the year ended June 30, 2023. The information in these schedules 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 Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Because the schedules present only a selected portion of the operations of Blackhawk Technical College District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of Blackhawk Technical College District.

Note 2 **Summary of Significant Accounting Policies**

Expenditures reported on the schedules are reported on the accrual basis of accounting, except for federal awards expenditures by subrecipients. 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 schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Blackhawk Technical College District has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 **Federal Direct Student Loans (FDL)**

The FDL (Federal AL Number 84.268) is comprised of the following Loan types:

Subsidized Stafford loans	\$ 1,918,198
Unsubsidized Stafford loans	1,761,048
Parent's PLUS loan	<u>30,799</u>
Total FDL	<u>\$ 3,710,045</u>

Blackhawk Technical College District

Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2023

Note 4 Pass-Through Funds to Subrecipients

During the fiscal year ended June 30, 2023, there were no funds passed through to a subrecipient.

Note 5 Reconciliation of Revenues to the Basic Financial Statements

The following is a reconciliation of federal awards per the Schedule of Expenditures of Federal Awards to the federal revenues per the College's basic financial statements

Revenues per Schedule of Expenditures of Federal Awards	\$ 11,197,367
Financial aid not recognized as revenue	<u>(3,710,045)</u>
Revenues per basic financial statements	<u>\$ 7,487,322</u>

The following is a reconciliation of state awards per the Schedule of Expenditures of State Awards to the state revenues per the College's basic financial statements.

Revenues per Schedule of Expenditures of State Awards	\$ 16,640,051
Financial aid not recognized as revenue	(1,077,661)
Aid payments not subject to <i>State of Wisconsin Single Audit Guidelines</i>	
Employer Wellness Program Support	<u>600</u>
State revenue per basic financial statements	<u>\$ 15,562,990</u>

State revenues per basic financial statements:

Non-operating revenue	\$ 14,587,626
Operating revenue	<u>975,364</u>
Total	<u>\$ 15,562,990</u>

Blackhawk Technical College District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)?	No

Identification of major federal programs:

AL Number	Name of Federal Program or Cluster
84.007	Student Financial Assistance Cluster: Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loan Program
84.425	COVID-19 - Education Stabilization Program

Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
Auditee qualified as a low-risk auditee?	Yes

Blackhawk Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section I - Summary of Auditor's Results (Continued)

State Financial Assistance

Internal control over major programs:

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 major programs: Unmodified

Any audit findings disclosed that are
required to be reported in accordance
with the *State of Wisconsin Single Audit
Guidelines*? No

Identification of major state programs:

State ID Number	Name of State Program or Cluster
292.105	State Aid for Technical Colleges
292.162	Property Tax Relief Aid

Section II - Financial Statement Findings

There were no findings required to be reported in accordance with Generally Accepted Government Auditing Standards.

Section III - Federal and State Financial Assistance Findings and Questioned Costs

None reported.

Blackhawk Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section IV – Prior Year Findings and Questioned Costs

None reported.

Section V – 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 *State of Wisconsin Single Audit Guidelines*:

Wisconsin Department of Revenue	No
Wisconsin Higher Education Aids Board	No
Wisconsin Technical College System Board	No
Wisconsin Department of Transportation	No
Wisconsin Department of Corrections	No
Wisconsin Department of Public Instruction	No

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

Name and Signature of Partner



Rob Ganschow, CPA

Date of Report

December 21, 2023