

WAYNE COUNTY COMMUNITY COLLEGE DISTRICT

SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2024

WAYNE COUNTY COMMUNITY COLLEGE DISTRICT  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2024

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**GREGORY  
TERRELL  
& COMPANY**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE  
UNIFORM GUIDANCE**

To the Board of Trustees of  
Wayne County Community College District  
Detroit, Michigan

**Report on Compliance for Each Major Federal Program**

We have audited Wayne County Community College District (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal 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; and 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). Those standards and the Uniform Guidance 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 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 program. However, our audit does not provide a legal determination of the District's compliance.

***Opinion on Each Major Federal 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 programs for the year ended June 30, 2024.

## 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 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 program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of Wayne County Community College District as of and for the year ended June 30, 2024, and have issued our report thereon dated November 13, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a 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 of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in dark ink, appearing to read "Gregory Terrell & Company", with a large, stylized loop at the end.

**GREGORY TERRELL & COMPANY**  
Certified Public Accountants

March 14, 2025

WAYNE COUNTY COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Assistance Listing</u>	<u>Grant Number</u>	<u>Grant Period</u>	<u>Grant Award</u>	<u>Expenditures</u>	<u>Total Provided to Subrecipients</u>
U.S. Department of Education						
Direct Assistance:						
Pell Grant	84.063	P063P233165	07/01/23 - 06/30/24	\$ 18,874,138	\$ 18,341,853	\$ -
Pell Grant	84.063	P063P223165	07/01/22 - 06/30/23	16,553,163	286,663	-
Pell Grant Administration	84.063	P063Q233165	07/01/23 - 06/30/24	23,080	23,080	-
Pell Grant Administration	84.063	P063Q223165	07/01/22 - 06/30/23	25,250	4,465	-
Pell Grant Administration	84.063	P063Q213165	07/01/21 - 06/30/22	26,215	210	-
Supplemental Ed Opportunity Grant	84.007	P007A232101	07/01/23 - 06/30/24	559,325	559,325	-
College Work Study	84.033	P033A232101	07/01/23 - 06/30/24	666,249	390,596	-
College Work Study	84.033	P033A222101	07/01/22 - 06/30/23	666,249	82,886	-
Federal Direct Student Loans Program	84.268	P268K243165	07/01/23 - 06/30/24	7,462,569	6,954,208	-
Federal Direct Student Loans Program	84.268	P268K233165	07/01/22 - 06/30/23	6,936,827	704,542	-
Total Student Financial Assistance Cluster					<u>\$ 27,347,828</u>	<u>\$ -</u>
U.S. Department of Education						
Direct Assistance:						
Student Support Services	84.042	P042A201551	09/01/23 - 08/31/24	462,472	\$ 226,136	\$ -
Student Support Services	84.042	P042A201551	09/01/22 - 08/31/23	462,472	47,950	-
Student Support Services	84.042	P042A201551	09/01/21 - 08/31/22	462,472	78,157	-
Pipeline to Mobility Electric Vehicle	84.116Z	P116Z230076	06/01/23 - 05/31/26	330,000	21,470	-
Predominantly Black Institutions Grant	84.031P	P031P210012	10/01/23 - 09/30/24	1,006,461	819,665	-
Predominantly Black Institutions Grant	84.031P	P031P210012	10/01/22 - 09/30/23	619,072	4,620	-
Predominantly Black Institutions Grant	84.031P	P031P210012	10/01/21 - 09/30/22	640,133	15,587	-
Total Direct Assistance Non-Cluster					<u>\$ 1,213,585</u>	<u>\$ -</u>
U.S. Department of Education:						
Passed through State of Michigan,						
Program Improvement	84.048A	243510	07/01/23 - 06/30/24	1,306,710	\$ 1,306,710	\$ -
Local Administration P/S	84.048A	243250	07/01/23 - 06/30/24	9,200	9,200	-
Adult Basic Education	84.002A	241130	07/01/23 - 06/30/24	381,045	379,667	-
Total Passed Through the State of Michigan					<u>\$ 1,695,577</u>	<u>\$ -</u>
Total U.S. Department of Education					<u>\$ 30,256,990</u>	<u>\$ -</u>

WAYNE COUNTY COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024  
(Continued)

Federal Grantor/ Pass-through Grantor/ Program Title	Assistance Listing	Grant Number	Grant Period	Grant Award	Expenditures	Total Provided to Subrecipients
U.S. Department of Commerce Direct Assistance:						
Connecting Minority Communities Pilot Program	11.028	26-09-C13094	03/01/23 - 02/28/25	\$ 2,999,591	\$ 790,125	\$ -
U.S. Department of Labor Direct Assistance:						
Horizontal Infrastructure Training Center	17.289	24A60CP000195-01-00	01/01/24 - 12/31/26	\$ 1,129,000	\$ 257,194	\$ -
U.S. Department of Labor: Passed through Southeast Michigan Community Alliance, Building an Industry Infinity Supply Chain	17.268	HG-35907-21-60-A-26	02/01/21 - 01/31/25	227,800	\$ 95,082	\$ -
U.S. Department of Labor: Passed through Oakland Community College, Closing the Skills Gap	17.268	HG-34346-20-60-A-26	07/01/21 - 02/28/25	155,000	\$ 105,757	\$ -
Total U.S. Department of Labor					\$ 458,032	\$ -
U.S. Department of Treasury Passed through State of Michigan,						
Academic Catch-Up Program	21.027	SLFRP0127	04/05/23 - 10/31/24	244,463	\$ 98,696	\$ -
Reconnect Age Expansion Grant	21.027	SLFRP0127	08/01/23 - 09/30/26	1,263,149	67,311	-
Total U.S. Department of Treasury					\$ 166,007	\$ -
U.S. Department of Health and Human Services: Passed through County of Wayne Michigan, Wayne County Health Catalysts for COVID CARE	93.137	CPIMP211273	07/01/21 - 06/30/24	391,900	\$ 205,080	\$ -
Total Expenditures of Federal Awards					\$ 31,876,234	\$ -

The accompanying notes are an integral part of this schedule.

WAYNE COUNTY COMMUNITY COLLEGE DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2024

(1) **SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of federal financial awards programs of Wayne County Community College District (the "District") and is presented on the same basis of accounting as the basic financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other agencies are included in the schedule. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

(2) **BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting.

(3) **MAJOR PROGRAMS**

Major programs were determined in accordance with the Uniform Guidance.

(4) **RECONCILIATION OF FEDERAL REVENUE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**

Federal Revenue - Financial Statements:

Operating Revenue	\$ 3,787,351
Non-Operating Revenue	<u>20,362,822</u>

Total	<u>\$ 24,150,173</u>
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Federal Expenditures - SEFA	\$ 31,876,234
Less: Federal Direct Student Loans	(7,658,750)
Less: Coronavirus Grant Misclassified in Audited Financial Statements	<u>(67,311)</u>

Total	<u>\$ 24,150,173</u>
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(5) **INDIRECT COST**

The 10% de minimis indirect cost rate was not elected.



WAYNE COUNTY COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2024

**SECTION I: SUMMARY OF AUDITOR'S RESULTS**

- (1) The auditor's report expresses an unmodified opinion on the financial statements of the District.
- (2) There were no significant deficiencies disclosed during the audit of the financial statements.
- (3) There were no instances of noncompliance material to the financial statements of the District, which would be required to be reported in accordance with *Government Auditing Standards*.
- (4) There were no significant deficiencies in internal control over major federal award programs disclosed during the audit.
- (5) The auditor's report on compliance for the major federal award programs for the District expresses an unqualified opinion on all major federal programs.
- (6) There were no audit findings that are required to be reported in accordance with Uniform Guidance.
- (7) The programs tested as major programs were:

84.063	PELL Grant
84.007	Supplemental Educational Opportunity Grant
84.033	College Work Study
84.268	Federal Direct Student Loan Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
- (8) The threshold used to distinguish between Type A and B programs was \$956,287.
- (9) The District does not qualify as a low-risk auditee.

WAYNE COUNTY COMMUNITY COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2024  
(Continued)

**SECTION II: FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings for the year ended June 30, 2024.

**SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no Federal Award Findings and Questioned Costs for the year ended June 30, 2024.

WAYNE COUNTY COMMUNITY COLLEGE DISTRICT  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2024

**SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

The District had no Single Audit findings for the year ended June 30, 2023.