

# **Joliet Junior College Community College District No. 525**

Report on Federal Awards

Year Ended June 30, 2021

# Joliet Junior College Community College District No. 525

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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 of  
Joliet Junior College - Community College District No. 525

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 business-type activities and the discretely presented component unit of Joliet Junior College - Community College District No. 525 (the District), which collectively comprise the District's basic financial statements as of and for the year ended June 30, 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 January 18, 2022. Our report includes a reference to other auditors who audited the financial statements of the Joliet Junior College Foundation (Foundation) as described in our report on the District's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

**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 opinion 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 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 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 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
January 18, 2022

**Independent Auditors' Report on Compliance  
for Each Major Federal Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of  
Federal Awards Required by the Uniform Guidance**

To the Board of Trustees of  
Joliet Junior College - Community College District No. 525

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

We have audited Joliet Junior College - Community College District No. 525's (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, 2021. The District's major federal 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 statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' 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, 2021.

### **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 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. 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.

### **Purpose of This Report**

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 the business-type activities and the discretely presented component unit, of Joliet Junior College - Community College District No. 525 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 18, 2022, which contained unmodified opinions 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 awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
January 18, 2022

**Joliet Junior College Community College District No.525**

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor/ Program Title	Assistance Listing Number	Pass- through Entity	Pass-through Entity Identification Number	Federal Expenditures	Payments Made to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Child and Adult Care Food Program	10.558	Illinois State Board of Education	56099525051	\$ 43	\$ -
<b>Total U.S. Department of Agriculture</b>				<u>43</u>	<u>-</u>
<b>U.S. DEPARTMENT OF LABOR</b>					
Workforce Innovation and Opportunity Act Cluster					
WIOA Adult Program					
Work Readiness Training Program	17.258	WIB & Will County GLK & Kankakee County	2018-400	213,970	-
WIOA Title IB	17.258		20-2B	<u>174,012</u>	<u>-</u>
Total WIOA Adult Program				<u>387,982</u>	<u>-</u>
WIOA Youth Activities					
WIOA Title IB - Occupational Training for Youth and Youth GED Preparation	17.259	WIB & Will County	2018-300	876,009	-
WIOA Title 1Y - Youth Services	17.259	GLK & Kankakee County	20-03	<u>181,235</u>	<u>-</u>
Total WIOA Youth Activities				<u>1,057,244</u>	<u>-</u>
WIOA Dislocated Workers					
WIOA Title IB - Dislocated Worker Services	17.278	GLK & Kankakee County	20-2B	141,741	-
WIOA Title IB - Dislocated Worker Formula Grant	17.278	GLK & Kankakee County	20-2B	<u>32,968</u>	<u>-</u>
Total WIOA Dislocated Workers				<u>174,709</u>	<u>-</u>
<b>Total Workforce Innovation and Opportunity Act Cluster</b>				<u>1,619,935</u>	<u>-</u>
Trade Adjustment Assistance	17.245	GLK & Kankakee County	20-2B	22,086	-
WIA National Emergency Grants	17.277	GLK & Kankakee County	20-2B	14,045	-
Customized Apprenticeship Program - Information Technology	17.268	Illinois Community College Board	HG330331960A17	32,647	-
Expanding Community Colleges Apprenticeships	17.285	American Association of Community Colleges	AP330251975A11	<u>46,630</u>	<u>-</u>
<b>Total U.S. Department of Labor</b>				<u>1,735,343</u>	<u>-</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
FY2019 CMVOST Grant Program	20.235			<u>47,541</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>				<u>47,541</u>	<u>-</u>
<b>U.S. DEPARTMENT OF TREASURY</b>					
COVID-19 Coronavirus Relief Fund - Adult Ed	21.019	Illinois Community College Board	SLT0042	<u>42,491</u>	<u>-</u>
<b>Total U.S. Department of Treasury</b>				<u>42,491</u>	<u>-</u>
<b>NATIONAL SCIENCE FOUNDATION</b>					
Education and Human Resources					
Supporting Science Students through Scholarships, Academic and Social Activities, and Reflective Journaling	47.076			<u>92,153</u>	<u>-</u>
<b>Total National Science Foundation</b>				<u>92,153</u>	<u>-</u>
<b>SMALL BUSINESS ADMINISTRATION</b>					
Small Business Development Center	59.037	Department of Commerce	SBAHQ20B0056	<u>88,670</u>	<u>-</u>
<b>Total Small Business Administration</b>				<u>88,670</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal awards.



**Joliet Junior College Community College District No.525**

Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2021

Federal Grantor/ Program Title	Assistance Listing Number	Pass- through Entity	Pass-through Entity Identification Number	Federal Expenditures	Payments Made to Subrecipients
<b>U.S. DEPARTMENT OF EDUCATION</b>					
Student Financial Assistance Cluster					
Federal Supplemental Educational Opportunity Grants	84.007			\$ 369,197	\$ -
Federal Work Study Program					
College Work Study	84.033			100,026	-
America Reads/Community Service	84.033			42,617	-
Total Federal Work Study Program				<u>142,643</u>	-
Federal Pell Grant Program	84.063			10,280,445	-
Federal Direct Student Loans	84.268			<u>2,809,514</u>	-
<b>Total Student Financial Aid Cluster</b>				<u>13,601,799</u>	-
TRIO - Student Support Services Cluster					
Student Support Services Project	84.042A			514,357	-
Educational Talent Search	84.044A			<u>287,943</u>	-
<b>Total TRIO - Student Support Services Cluster</b>				<u>802,300</u>	-
<b>Adult Education - Basic Grants to States</b>					
Federal Basic	84.002	Illinois Community College Board	V002A21003	432,701	-
EL/Civics	84.002	Illinois Community College Board	V002A21003	43,765	-
Integrated Educational and Training IEL/CE	84.002	Illinois Community College Board	V002A20003	<u>9,996</u>	-
<b>Total Adult Education - Basic Grants to States</b>				<u>486,462</u>	-
<b>Higher Education - Institutional Aid</b>					
Progressive Pathways to Student Success	84.031A			<u>44,895</u>	-
<b>Total Higher Education - Institutional Aid</b>				<u>44,895</u>	-
<b>Child Care Access Means Parents in School</b>	84.335A			<u>70,885</u>	-
<b>Career and Technical Education -- Basic Grants to States</b>					
CTE - Perkins Postsecondary	84.048	Illinois Community College Board	V048A210013	742,164	-
CTE Leadership	84.048	Illinois Community College Board	V048A190013	3,546	-
Integrated Educational and Training CTE	84.048	Illinois Community College Board	V002A20003	<u>10,054</u>	-
<b>Total Career and Technical Education - Basic Grants to States</b>				<u>755,764</u>	-
<b>Educational Stabilization Fund</b>					
COVID-19 Governor's Emergency Education Relief Fund	84.425C	Illinois Community College Board	S425D200041	395,400	-
COVID-19 CARES Act Emergency Assistance to Students	84.425E			5,038,976	-
COVID-19 Higher Education Emergency Relief Fund- Institutional Portion	84.425F			7,122,164	-
COVID-19 Higher Education Emergency Relief Fund-Minority Serving Institutions	84.425L			<u>542,745</u>	-
<b>Total Educational Stabilization Fund</b>				<u>13,099,285</u>	-
<b>Total U.S. Department of Education</b>				<u>28,861,390</u>	-
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES AND THE ADMINISTRATION FOR CHILDREN AND FAMILIES</b>					
Early Childhood Credential Completion Cohort	93.434	Illinois Board of Higher Education	EC401	<u>154,693</u>	-
<b>Total Department of Health and Human Services and the Administration for Children and Families</b>				<u>154,693</u>	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 31,022,324</u>	<u>\$ -</u>

See accompanying notes to schedule of expenditures of federal awards.

# **Joliet Junior College Community College District No. 525**

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Notes to Schedule of Expenditures of Federal Awards  
June 30, 2021

## **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Joliet Junior College - Community College District No. 525 (the District) under programs of the federal government for the year ended June 30, 2021. 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* (Uniform Guidance). 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 assets or cash flows of the District.

## **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.

## **3. Indirect Cost Rate**

The District has not elected to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

# Joliet Junior College Community College District No. 525

Schedule of Findings and Questioned Costs  
June 30, 2021

## Section I - Summary of Auditors' Results

### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: **Unmodified**

Internal control over financial reporting:

Material weakness (es) identified?	_____	yes	_____	X	no
Significant deficiency (ies) identified?	_____	yes	_____	X	none reported

Noncompliance material to financial statements noted?	_____	yes	_____	X	no
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### Federal Awards

Internal control over major programs:

Material weakness (es) identified?	_____	yes	_____	X	no
Significant deficiency (ies) identified?	_____	yes	_____	X	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 section 2 CFR 200.516(a) of the Uniform Guidance?	_____	yes	_____	X	no
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Auditee qualified as low-risk auditee?	_____	X	yes	_____	no
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Identification of major federal programs:

#### Assistance Listing Number(s)

#### Name of Federal Program or Cluster

84.007 84.033 84.063 84.268	U.S Department of Education Student Financial Assistance Cluster Federal Supplemental Educational Opportunity Grants Federal Work-Study Program Federal Pell Grant Program Federal Direct Student Loans
84.042A 84.044A	TRIO Cluster Student Support Services Project Educational Talent Search
84.425C 84.425E 84.425F 84.425L	Education Stabilization Fund Governor's Emergency Education Relief HEERF Student Aid Portion HEERF Institutional Portion HEERF Minority Serving Portion

Dollar threshold used to distinguish between type A and type B programs:	_____	\$750,000
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**Joliet Junior College Community College District No. 525**

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Schedule of Findings and Questioned Costs  
June 30, 2021

**Section II - Financial Statement Findings Required to be Reported in Accordance with  
*Government Auditing Standards***

None noted

**Section III - Federal Awards Findings and Questioned Costs**

None noted

## **Joliet Junior College Community College District No. 525**

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Summary Schedule of Prior Audit Findings  
June 30, 2021

The previous audit of the Federal Award Programs was for the year ended June 30, 2020. There were no findings or questioned costs reported in that audit.