



**JOLIET JUNIOR COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 525
JOLIET, ILLINOIS**

SINGLE AUDIT REPORT

For the Year Ended June 30, 2022



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JOLIET JUNIOR COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 525
JOLIET, ILLINOIS
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Joliet Junior College- Community College
District 525
Joliet, Illinois

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 College) as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise of the College's basic financial statements, and have issued our report thereon dated December 5, 2022. The financial statements of the Foundation 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 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.

Sikich LLP

Naperville, Illinois
December 5, 2022

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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
Joliet Junior College- Community College
District Number 525
Joliet, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Joliet Junior College, Community College District 525’s (the College) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College’s major federal programs for the year ended June 30, 2022. The College’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Joliet Junior College, Community College District 525 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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibility for the Auditor 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 audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal 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 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 on 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*, and the Uniform Guidance 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 program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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, 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 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 Auditor's Responsibilities for the Audit of Compliance Section 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 may exist that have not been 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.

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 the College as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated December 5, 2022, which contained an 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 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 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 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.

Sikich LLP

Naperville, Illinois
December 5, 2022

**JOLIET JUNIOR COLLEGE
DISTRICT 525
JOLIET, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

Program Title	Federal ALN Number	Pass-Through Agencies	Agency Pass-Through Number	Federal Expenditure
MAJOR PROGRAMS				
U.S. DEPARTMENT OF EDUCATION				
STUDENT FINANCIAL AID CLUSTER				
Federal Pell Grant Program	84.063	N/A	N/A	\$ 9,935,364
Federal Pell Grant Program- Admin	84.063	N/A	N/A	<u>15,960</u>
				9,951,324
Federal Supplemental Educational Opportunity Grants	84.007	N/A	N/A	309,542
Federal Work Study Program	84.033	N/A	N/A	120,658
Federal Direct Student Loans	84.268	N/A	N/A	<u>2,476,826</u>
Student Financial Aid Cluster Subtotal				<u>12,858,350</u>
COVID-19 Higher Education Emergency Relief Fund (ARPA) - Student Portion	84.425E	N/A	N/A	7,819,723
COVID-19 Higher Education Emergency Relief Fund (CRRSSA) - Institutional Portion	84.425F	N/A	N/A	5,169,717
COVID-19 Higher Education Emergency Relief Fund (ARPA) - Institutional Portion	84.425F	N/A	N/A	<u>5,677,590</u>
				<u>10,847,307</u>
COVID-19 Higher Education Emergency Relief Fund (CRRSAA) - Minority Serving Institutions (MSI)	84.425L	N/A	N/A	<u>523,105</u>
Total Higher Education Emergency Relief Funds				<u>19,190,135</u>
COVID-19 Governor's Emergency Education Relief (GEER) Fund	84.425C	Illinois Community College Board	GEERII-52522	<u>207,355</u>
Total Emergency Relief Funds				<u>19,397,490</u>
Total U.S. Department of Education - Major				<u>32,255,840</u>

**JOLIET JUNIOR COLLEGE
DISTRICT 525
JOLIET, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2022

Program Title	Federal ALN Number	Pass-Through Agencies	Agency Pass-Through Number	Federal Expenditure
MAJOR PROGRAMS (Continued)				
U.S. DEPARTMENT OF LABOR				
WIOA CLUSTER				
WIOA Title IB - Occupational Training for Youth and Youth GED Preparation	17.259	WIB & Will County	2021-300	\$ 885,482
WIOA Title 1Y - Youth Services	17.259	GLK & Kankakee County	210-03	142,320
				<u>1,027,802</u>
Work Readiness Training Program	17.258	WIB & Will County	2021-400	227,085
WIOA Title IB	17.258	GLK & Kankakee County	21-2B	141,302
				<u>368,387</u>
WIOA Title IB - Dislocated Worker Services	17.278	GLK & Kankakee County	21-2B	105,890
WIOA Title IB - Dislocated Worker Formula Grant	17.278	GLK & Kankakee County	21-2B	35,353
				<u>141,243</u>
WIOA Cluster Subtotal				<u>1,537,432</u>
Total U.S. Department of Labor- Major				1,537,432
TOTAL MAJOR PROGRAMS				<u>33,793,272</u>
NONMAJOR PROGRAMS				
U.S. DEPARTMENT OF LABOR				
WIA National Emergency Grants	17.277	GLK & Kankakee County	20-2B	38,098
Customized Apprenticeship Program - Information Technology	17.268	Illinois Community College Board	AG-84522	29,469
Expanding Community Colleges Apprenticeships	17.285	American Association of Community Colleges	AP330251975A11	42,318
				<u>109,885</u>
Total U.S. Department of Labor				109,885
U.S. DEPARTMENT OF TRANSPORTATION				
FY2019 CMVOST Grant Program	20.235	N/A	N/A	3,396
				<u>3,396</u>
Total U.S. Department of Transportation				3,396

**JOLIET JUNIOR COLLEGE
DISTRICT 525
JOLIET, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2022

Program Title	Federal ALN Number	Pass-Through Agencies	Agency Pass-Through Number	Federal Expenditure
NONMAJOR PROGRAMS (Continued)				
U.S. DEPARTMENT OF ENERGY State Energy Program	81.041	Illinois Environmental Protection Agency	RER-22800	\$ <u>170,000</u>
Total U.S. Department of Energy				<u>170,000</u>
NATIONAL SCIENCE FOUNDATION Supporting Science Students through Scholarships, Academic and Social Activities, and Reflective Journaling	47.076	N/A	N/A	<u>99,869</u>
Total National Science Foundation				<u>99,869</u>
U.S. DEPARTMENT OF EDUCATION TRIO CLUSTER				
TRIO_Student Support Services	84.042A	N/A	N/A	440,488
TRIO_Talent Search	84.044A	N/A	N/A	<u>195,234</u>
TRIO Cluster				<u>635,722</u>
Child Care Access Means Parents in School	84.335A	N/A	N/A	<u>91,279</u>
Adult Education - Federal Basic	84.002	Illinois Community College Board	AE-52501-22	579,166
Adult Education - EL/Civics	84.002	Illinois Community College Board	AE-52501-22	44,694
				<u>623,860</u>
Career and Technical Education - Basic Grants to States	84.048	Illinois Community College Board	CTE52522	<u>606,427</u>
Total U.S. Department of Education - Nonmajor				<u>1,957,288</u>

**JOLIET JUNIOR COLLEGE
DISTRICT 525
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2022

Program Title	Federal ALN Number	Pass-Through Agencies	Agency Pass-Through Number	Federal Expenditure
NONMAJOR PROGRAMS (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Early Childhood Credential Completion Cohort	93.434	Illinois Board of Higher Education	21EC401	\$ 305,040
Early Childhood Access Consortium for Equity	93.575	Illinois Community College Board	ECE-52501-22	16,457
Child Care and Development Block	93.575	Illinois Student Assistance Commission	664-69101-4900	72,577
				<u>89,034</u>
Total U.S. Department of Health and Human Services				<u>394,074</u>
TOTAL NONMAJOR PROGRAMS				<u>2,734,512</u>
TOTAL EXPENDITURES OF FEDERAL PROGRAMS				<u><u>\$ 36,527,784</u></u>

**JOLIET JUNIOR COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 525
JOLIET, ILLINOIS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2022

Note A - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards has been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). It is a summary of the activity of the College's federal awards program prepared on the accrual basis of accounting. Accordingly, expenditures are recognized when the liability has been incurred and revenues are recognized when the qualifying expenditure has been incurred.

Note B - Federal Loan Program

For the year ended June 30, 2022, the College acted as a pass-through agency for Federal Direct Loans (subsidized and unsubsidized) to students in the amount of \$2,476,826.

Note C - Other Information

The College did not receive any federal insurance or federal noncash assistance and did not provide any amounts to sub-recipients. The College did not elect to use the 10% federal de minimis indirect cost rate.

**JOLIET JUNIOR COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 525
JOLIET, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:
 Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major federal programs:
 Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major federal programs:
unmodified opinion on Student Financial Aid Program Cluster, Governor's Emergency Education Relief Funds/Higher Education Emergency Relief Funds

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.258, 17.259, 17.278	WIOA Cluster
84.007, 84.033, 84.063, 84.268	Student Financial Aid Program Cluster
84.425C, 84.425E, 84.425F, 84.425L	Governor's Emergency Education Relief Funds /Higher Education Emergency Relief Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$1,095,907

Auditee qualified as low-risk auditee? yes no

**JOLIET JUNIOR COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 525
JOLIET, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2022

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Award Findings and Questioned Costs

None