



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

SINGLE AUDIT REPORT

For the Year Ended June 30, 2023



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JOLIET JUNIOR COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 525
JOLIET, ILLINOIS
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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, 2023. 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, 2023.

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, 2023, and the related notes to financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated November 9, 2023, 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
November 9, 2023

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

| 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 | \$ 10,219,981 |
| Federal Supplemental Educational Opportunity Grants | 84.007 | N/A | N/A | 348,947 |
| Federal Work Study Program | 84.033 | N/A | N/A | 121,096 |
| Federal Direct Student Loans | 84.268 | N/A | N/A | <u>2,501,896</u> |
| Student Financial Aid Cluster Subtotal | | | | <u>13,191,920</u> |
| COVID-19 Higher Education Emergency Relief Fund (ARPA) - Student Portion | 84.425E | N/A | N/A | 3,127,889 |
| COVID-19 Higher Education Emergency Relief Fund (ARPA) - Institutional Portion | 84.425F | N/A | N/A | <u>5,060,882</u> |
| Higher Education Emergency Relief Funds Subtotal | | | | <u>8,188,771</u> |
| Adult Education - Federal Basic | 84.002 | Illinois Community College Board | AE-52501-23 | 867,471 |
| Adult Education - EL/Civics | 84.002 | Illinois Community College Board | AE-52501-23 | <u>39,930</u> |
| Adult Education Subtotal | | | | <u>907,401</u> |
| TOTAL MAJOR PROGRAMS | | | | <u>22,288,092</u> |

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2023

| Program Title | Federal ALN Number | Pass-Through Agencies | Agency Pass-Through Number | Federal Expenditure |
|---|--------------------------|----------------------------------|----------------------------------|------------------------|
| NONMAJOR PROGRAMS | | | | |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| Public Safety partnership and Community Policing | 16.710 | N/A | N/A | \$ 43,584 |
| U.S. DEPARTMENT OF LABOR | | | | |
| WIOA CLUSTER | | | | |
| WIOA Title IB - Occupational Training for Youth and Youth GED Preparation | 17.259 | WIB & Will County | 2022-300 | 1,095,828 |
| WIOA Title 1Y - Youth Services | 17.259 | GLK & Kankakee County | 22-03 | 127,947 |
| | | | | <u>1,223,775</u> |
| Work Readiness Training Program | 17.258 | WIB & Will County | 2022-400 | 424,521 |
| WIOA Title IB | 17.258 | GLK & Kankakee County | 22-1B | 168,168 |
| | | | | <u>592,689</u> |
| WIOA Title IB - Dislocated Worker Services | 17.278 | GLK & Kankakee County | 22-1B | 75,413 |
| WIOA Cluster Subtotal | | | | <u>1,891,877</u> |
| WIA National Emergency Grants | 17.277 | GLK & Kankakee County | 22-2B | 80,120 |
| Customized Apprenticeship Program - Information Technology | 17.268 | Illinois Community College Board | AG-84522 | 2,615 |
| Total U.S. Department of Labor | | | | <u>1,974,612</u> |
| U.S. DEPARTMENT OF THE TREASURY | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | Illinois Community College Board | CB-52501-22 | 31,376 |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | Will County | Will County | 22,255 |
| Total U.S. Department of the Treasury | | | | <u>53,631</u> |
| NATIONAL SCIENCE FOUNDATION | | | | |
| Supporting Science Students through Scholarships, Academic and Social Activities, and Reflective Journaling | 47.076 | N/A | N/A | 110,518 |
| Total National Science Foundation | | | | <u>110,518</u> |

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

For the Year Ended June 30, 2023

| Program Title | Federal ALN Number | Pass-Through Agencies | Agency Pass-Through Number | Federal Expenditure |
|---|--------------------------|---------------------------------------|----------------------------------|-----------------------------|
| NONMAJOR PROGRAMS (Continued) | | | | |
| U.S. DEPARTMENT OF EDUCATION | | | | |
| TRIO CLUSTER | | | | |
| TRIO_Student Support Services | 84.042A | N/A | N/A | \$ 395,134 |
| TRIO_Talent Search | 84.044A | N/A | N/A | <u>192,741</u> |
| TRIO Cluster | | | | <u>587,875</u> |
| Child Care Access Means Parents in School | 84.335A | N/A | N/A | <u>120,912</u> |
| Career and Technical Education - Basic Grants to States | 84.048 | Illinois Community College Board | CTE52522 | 11,376 |
| Career and Technical Education - Basic Grants to States | 84.048 | Illinois Community College Board | CTE52523 | <u>742,418</u> |
| | | | | <u>753,794</u> |
| Total U.S. Department of Education - Nonmajor | | | | <u>1,462,581</u> |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Early Childhood Credential Completion Cohort | 93.434 | Illinois Board of Higher Education | 21EC401 | <u>204,960</u> |
| Early Childhood Access Consortium for Equity | 93.575 | Illinois Community College Board | ECE-52501-22 | 346,442 |
| Child Care and Development Block | 93.575 | Illinois Department of Human Services | Will Co | 225,757 |
| Child Care and Development Block | 93.575 | Illinois Department of Human Services | Grundy Co | <u>61,858</u> |
| | | | | <u>634,057</u> |
| Total U.S. Department of Health and Human Services | | | | <u>839,017</u> |
| TOTAL NONMAJOR PROGRAMS | | | | <u>4,483,943</u> |
| TOTAL EXPENDITURES OF FEDERAL PROGRAMS | | | | <u><u>\$ 26,772,035</u></u> |

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JOLIET, ILLINOIS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2023

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, 2023, the College acted as a pass-through agency for Federal Direct Loans (subsidized and unsubsidized) to students in the amount of \$2,501,896.

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
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the 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:
 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, Higher Education Emergency Relief Funds, Adult Education

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> |
|-------------------------------------|---|
| 84.002 | Adult Education |
| 84.007, 84.033, 84.063, 84.268 | Student Financial Aid Program Cluster |
| 84.425E, 84.425F | Higher Education Emergency Relief Funds |

Dollar threshold used to distinguish between Type A and Type B programs: \$803,161

Auditee qualified as low-risk auditee? yes no

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2023

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