

# ***BOULRICE & WOOD CPAS, P.C.***

## ***Certified Public Accountants***

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### **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  
Clinton Community College  
Plattsburgh, NY 12901

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

We have audited Clinton Community College's compliance with the types of compliance requirements described in OMB Compliance Supplement that could have a direct and material effect on Clinton Community College's major federal programs for the year ended August 31, 2019. Clinton Community College'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 major federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Clinton Community College'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 Clinton Community College's compliance with those requirements and performing such other procedures as we consider 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 Clinton Community College's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, Clinton Community 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 programs for the year ended August 31, 2019.

## **Report on Internal Control Over Compliance**

Management of Clinton Community College 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 Clinton Community College's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our 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 Clinton Community College'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 the 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.

*Boulrice & Wood CPAs, PC*

June 10, 2020

**CLINTON COMMUNITY COLLEGE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED AUGUST 31, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	
<b>Department of Education Direct Programs:</b>			
Student Financial Assistance Programs:			
PELL Grants	84.063	N/A	\$ 1,913,690
Supplemental Education Opportunity Grants	84.007	N/A	44,422
Federal Work-Study	84.033	N/A	19,314
Federal Direct Student Loans	84.268	N/A	<u>1,940,808</u>
Total Student Financial Assistance Programs			<u>3,918,234</u>
<b>Passed through State Department of Education:</b>			
Vocational and Applied Technology Education Act	84.048A	8000-19-6090	70,486
Vocational and Applied Technology Education Act	84.048A	8000-20-6090	<u>17,410</u>
			87,896
Total Department of Education			<u>4,006,130</u>
Total Expenditures of Federal Awards			<u><u>\$ 4,006,130</u></u>

See note to schedule of expenditures of federal awards

**CLINTON COMMUNITY COLLEGE**

**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards presents the activity of federal award programs administered by the College, which is described in Note 1 to the College's accompanying financial statements, using the modified accrual basis of accounting. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. The information 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. The College's policy is to charge the College Work Study program with indirect costs.

**CLINTON COMMUNITY COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2019**

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**SECTION I - SUMMARY OF AUDIT RESULTS**

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Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
· Material weakness(es) identified?	___ yes	___ <u>X</u> no
· Significant deficiency(ies) identified that are not considered to be material weaknesses?	___ yes	___ <u>X</u> none reported
Noncompliance material to financial statements noted?	___ yes	___ <u>X</u> no

Federal Awards

Internal control over major programs:		
· Material weakness(es) identified?	___ yes	___ <u>X</u> no
· Significant deficiency(ies) identified not considered to be a material weakness?	___ yes	___ <u>X</u> 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 2 CFR Section 200.516(a)	___ yes	___ <u>X</u> no

Identification of Major Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.268	Federal Direct Student Loans
84.007	Supplemental Education Opportunity Grants
84.063	PELL Grants
84.033	Federal Work-Study

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk Auditee?	___ <u>X</u> yes      ___ no

**CLINTON COMMUNITY COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2019  
(Continued)**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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There were no current period findings or questioned costs.

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

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There were no current period findings or questioned costs.