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Independent Auditor's Report

To the Board of Trustees
Schoolcraft College

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of Schoolcraft College as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 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. We have not performed any procedures with respect to the audited financial statements subsequent to October 5, 2022.

The accompanying schedule of expenditures of federal awards is presented for the purpose 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.

October 5, 2022
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

Independent Auditor's Report

To Management and the Board of Trustees
Schoolcraft College

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 aggregate discretely presented component units of Schoolcraft College (the "College") as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 5, 2022. The financial statements of the discretely presented component units were not audited in accordance with Government Auditing Standards.

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 the 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 College'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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and that are described in the accompanying schedule of findings and questioned costs as Finding 2022-001.
To Management and the Board of Trustees
Schoolcraft College

The College's Response to the Finding

*Government Auditing Standards* require the auditor to perform limited procedures on the College's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

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

October 5, 2022
Independent Auditor's Report

To the Board of Trustees
Schoolcraft College

Report on Compliance for the Major Federal Program

Qualified Opinion

We have audited Schoolcraft College's (the "College") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the College's major federal program for the year ended June 30, 2022. The College's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the COVID-19 - Education Stabilization Fund

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the COVID-19 - Education Stabilization Fund for the year ended June 30, 2022.

Basis for Qualified Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of 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.

Matter Giving Rise to Qualified Opinion on the COVID-19 - Education Stabilization Fund

As described in the accompanying schedule of findings and questioned costs, the College did not comply with requirements regarding the COVID-19 - Education Stabilization Fund, as described in Finding 2022-002 for activities allowed.

Compliance with such requirements is necessary, in our opinion, for the College to comply with the requirements applicable to that program.

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 program.
To the Board of Trustees
Schoolcraft College

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 GAAS, 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 GAAS, 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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above 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, and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2022-002 to be a material weakness.

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 of those charged with governance.

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.
To the Board of Trustees
Schoolcraft College

*Government Auditing Standards* require the auditor to perform limited procedures on the College's response to the internal control over compliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

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.

October 5, 2022

[Signature]

October 5, 2022
### Schedule of Expenditures of Federal Awards

#### Year Ended June 30, 2022

<table>
<thead>
<tr>
<th>Federal Agency/Pass-through Agency/Program Title</th>
<th>Assistance Listing Number</th>
<th>Pass-through Entity or Other Identifying Number</th>
<th>College Grant Number</th>
<th>Total Amount Provided to Subrecipients</th>
<th>Federal Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Clusters:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Financial Assistance Cluster - U.S. Department of Education:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Pell Grant Program</td>
<td>84.063</td>
<td>P063FP201652</td>
<td>45-5658</td>
<td>$</td>
<td>$ 9,414,916</td>
</tr>
<tr>
<td>Federal Supplemental Educational Opportunity Grants</td>
<td>84.007</td>
<td>P007A202073</td>
<td>45-5653</td>
<td>-</td>
<td>546,119</td>
</tr>
<tr>
<td>Federal Work-Study Program</td>
<td>84.033</td>
<td>P033A202073</td>
<td>45-5655</td>
<td>-</td>
<td>83,161</td>
</tr>
<tr>
<td>Federal Direct Student Loans</td>
<td>84.268</td>
<td>P268K211652</td>
<td>45-5662</td>
<td>-</td>
<td>4,249,496</td>
</tr>
<tr>
<td>Total Student Financial Assistance Cluster</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>14,293,691</td>
</tr>
<tr>
<td>Highway Safety Cluster - U.S. Department of Transportation - Safe, Accountable, Flexible, Efficient, Transportation Equity Act - A Legacy for Users (SAFETEA-LU):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motorcycle Safety Training 2022 - Passed through the State of Michigan Department of State</td>
<td>20.616</td>
<td>State of Michigan</td>
<td>40-3220</td>
<td>-</td>
<td>32,535</td>
</tr>
<tr>
<td>Motorcycle Safety Training 2021 - Passed through the State of Michigan Department of State</td>
<td>20.616</td>
<td>State of Michigan</td>
<td>40-3221</td>
<td>-</td>
<td>31,445</td>
</tr>
<tr>
<td>Total Highway Safety Cluster</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>63,980</td>
</tr>
<tr>
<td><strong>Other Federal Awards:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Education Stabilization Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>14,847,229</td>
</tr>
<tr>
<td>U.S. Department of Education - Passed through the State of Michigan Department of Education - Vocational Education - Basic Grants to States</td>
<td>84.048</td>
<td>223510-222125</td>
<td>41-0000</td>
<td>41-4526</td>
<td>678,120</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>41-5742</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>U.S. Small Business Administration - Passed through the Michigan Small Business Development Center: Satellite Office 2022 - Passed through Eastern Michigan University</td>
<td>59.037</td>
<td>EMU</td>
<td>40-3345</td>
<td>-</td>
<td>22,355</td>
</tr>
<tr>
<td>Satellite Office 2021 - Passed through Eastern Michigan University</td>
<td>59.037</td>
<td>EMU</td>
<td>40-3347</td>
<td>-</td>
<td>20,013</td>
</tr>
<tr>
<td>Total Michigan Small Business Development Center</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>42,368</td>
</tr>
<tr>
<td>Passed through the Workforce Intelligence Network - H-1B Job Training Grant - Apprenticeships: Closing the Skills Gap (CTSIG)</td>
<td>17.268</td>
<td>HG-34346-20-60-A-26</td>
<td>40-3353</td>
<td>-</td>
<td>15,779</td>
</tr>
<tr>
<td>U.S. Department of Labor, Employment and Training Administration - Passed through the Southeast Michigan Community Alliance - Building an Industry Infinity Supply Chain or Industry Infinity</td>
<td>17.268</td>
<td>HG-35907-21-60-A-26</td>
<td>40-3354</td>
<td>-</td>
<td>22,761</td>
</tr>
<tr>
<td>Total federal awards</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$ 30,283,337</td>
</tr>
</tbody>
</table>

See notes to schedule of expenditures of federal awards.
Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Schoolcraft College (the “College”) under programs of the federal government for the year ended June 30, 2022. The information in the 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 (the “Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The pass-through entity identifying numbers are presented where available.

The College has elected not to use the 10 percent de minimis indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, in the year ended June 30, 2021, the College carried forward $21,499 of the 2020-2021 Federal Work-Study Program (84.033) award and $52,500 of the 2020-2021 Federal Supplemental Educational Opportunity Grants (84.007) award, which it spent in the 2021-2022 award year. In addition, in the year ended June 30, 2022, the College carried forward $30,000 of the 2021-2022 Federal Work-Study Program (84.033) award and $19,085 of the 2021-2022 Federal Supplemental Educational Opportunity Grants (84.007) award, which it intends to spend in the 2022-2023 award year.
### 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 that are not considered to be material weaknesses?
  - Yes
  - None reported
- Noncompliance material to financial statements noted?
  - Yes
  - None reported

#### Federal Awards
- **Internal control over major programs:**
  - Material weakness(es) identified?
    - Yes
    - No
  - Significant deficiency(ies) identified that are not considered to be material weaknesses?
    - Yes
    - None reported

**Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?**
- Yes
- No

**Identification of major programs:**

<table>
<thead>
<tr>
<th>Assistance Listing Number</th>
<th>Name of Federal Program or Cluster</th>
<th>Opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.425E, 84.425F</td>
<td>COVID-19 - Education Stabilization Fund</td>
<td>Qualified</td>
</tr>
</tbody>
</table>

**Dollar threshold used to distinguish between type A and type B programs:**
- $989,731

**Auditee qualified as low-risk auditee?**
- Yes
- No
Finding Type - Material noncompliance with laws and regulations

Criteria - The Higher Education Emergency Relief Fund (HEERF) grant was provided to institutions under guidance from the U.S. Department of Education. Under HEERF, the College was eligible to receive an allocation of funding to provide direct payments to students (the "student grants") and to provide institutions with revenue to support disruptions caused by COVID-19 (the "institutional grant"). As part of the funding requirements, institutions must spend at least 50 percent of the HEERF 2003(a)(1) on direct payments to students for emergency grants. In addition, there is guidance to support institutions using the institutional portion of 2003(a)(1) funding on certain lost revenue.

The timing of the recognition of revenue related to funding received by the College under HEERF is dictated by GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, specifically, the guidance contained therein regarding government-mandated and voluntary nonexchange transactions, which requires that all applicable eligibility requirements are met before recognizing revenue. The 50 percent spend on student grants is considered an eligibility requirement throughout the HEERF grant period for the recognition of revenue related to the instructional grant.

Based on the terms and conditions of the HEERF grant, institutions must receive affirmative written consent from students before using emergency financial student aid grants to satisfy a student's outstanding account balance, as further described in Finding 2022-002.

Condition - The College did not obtain affirmative written consent from students before using emergency financial aid grants to satisfy a student's outstanding account balance.

Context - Of the 29 students selected for HEERF student grants testing, the College did not obtain affirmative written consent for 5 students who had grant funds applied to their outstanding account balances. Based on these identifications, management undertook a further analysis, which determined that emergency student grant funds in the amount of $2,707,692 were used to satisfy a student's outstanding account balance for which affirmative written consent was not obtained.

Cause - As it relates to the preparation of the financial statements, there was no monitoring control in place to ensure there was a further control process present to ensure that compliance with the requirements of the grant was met, specifically as it relates to allowable costs. Such a control process is necessary to prevent and detect a material misstatement of the financial statements in a timely manner.

Effect - Unallowable costs were incurred under the grant, resulting in a noncompliance with laws and regulations. Following the identification of the noncompliance, subsequent to year end, the College informed the granting agency (the Department of Education) of the noncompliance, and the granting agency required the College to return the emergency student grant funds. As a result, audit adjustments were identified and recorded by management to record a payable to the granting agency, reduce federal revenue and expenditures related to the student grants, and reclassify federal revenue to deferred revenue related to the institutional grant, as the eligibility criteria related to the 50 percent spend on student grants was no longer met. The total reduction to federal revenue as a result of the audit adjustments was material to the financial statements.
### Recommendation

The College should design and implement procedures to ensure that all grant compliance requirements are reviewed and adhered to in order to prevent a material misstatement of the financial statements.

### Views of Responsible Officials and Planned Corrective Actions

The grant funding applied incorrectly as a result of this finding ($2,707,692) has been returned to the Department of Education. Necessary journal entries were posted as of June 30, 2022 to record a payable to the granting agency, reduce federal revenue and expenditures related to student grants, and reclassify federal revenue to deferred revenue related to the institutional grant, as the eligibility criteria related to the 50 percent spend on student grants was no longer met.

In response to this finding, the CFO will implement additional monitoring controls to ensure that any grant requirements that materially affect the financial statements are complied with. In addition, the CFO will work with the financial aid department to ensure that all grant compliance requirements are reviewed and adhered to in an effort to prevent future material misstatements.
Section III - Federal Program Audit Findings

<table>
<thead>
<tr>
<th>Reference Number</th>
<th>Finding</th>
<th>Questioned Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022-002</td>
<td>Assistance Listing Number, Federal Agency, and Program Name - U.S. Department of Education - Assistance Listing Number 84.425E, COVID-19 - Higher Education Emergency Relief Fund (HEERF) - Student Aid</td>
<td>None</td>
</tr>
</tbody>
</table>

\[
\text{Federal Award Identification Number and Year } - \text{ P425E201734} \\
\text{Pass-through Entity } - \text{ N/A} \\
\text{Finding Type } - \text{ Material weakness and material noncompliance with laws and regulations} \\
\text{Repeat Finding } - \text{ No} \\
\text{Criteria } - \text{ Based on the terms and conditions of the HEERF, grant institutions must receive affirmative written consent from students before using emergency financial aid grants to satisfy a student's outstanding account balance. This requirement is stipulated within the frequently asked questions document released by the granting agency, which is considered by the granting agency to be authoritative.} \\
\text{Condition } - \text{ The College did not obtain affirmative written consent from students before using emergency financial aid grants to satisfy a student's outstanding account balance in accordance with the terms and conditions of the award.} \\
\text{Questioned Costs } - \text{ None} \\
\text{Identification of How Questioned Costs Were Computed } - \text{ Not applicable} \\
\text{Context } - \text{ Of the 29 students selected for HEERF student grants testing, the College did not obtain affirmative written consent for 5 students who had grant funds applied to their outstanding account balances. Based on these identifications, management undertook a further analysis, which determined that emergency grant funds in the amount of $2,707,692 were used to satisfy a student's outstanding account balance for which affirmative written consent was not obtained.} \\
\text{As discussed in further detail below, all grant funds related to the noncompliance were returned to the granting agency subsequent to year end. As a result, there are no expenditures reported on the schedule of expenditures of federal awards related to these emergency grant funds.} \\
\text{Cause and Effect } - \text{ There was no control process present to ensure that compliance with the requirements of the grant was met, specifically as it relates to allowable costs. As a result, unallowable costs were incurred under the grant, resulting in a noncompliance with laws and regulations. Following the identification of the noncompliance, subsequent to year end, the College informed the granting agency (the Department of Education) of the noncompliance, and the granting agency required the College to return the emergency student grant funds.}
## Section III - Federal Program Audit Findings (Continued)

<table>
<thead>
<tr>
<th>Reference Number</th>
<th>Finding</th>
<th>Questioned Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022-002 (cont.)</td>
<td><strong>Recommendation</strong> - The College should design and implement procedures to ensure that all grant compliance requirements are reviewed and adhered to.</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Views of Responsible Officials and Planned Corrective Actions</strong> - The grant funding applied incorrectly as a result of this finding has been returned to the Department of Education. The amount of the grant funding returned was $2,707,692.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>In response to this finding, the College’s current financial aid director, chief counsel, chief student enrollment officer, and chief financial officer developed remedial action to implement an appropriate application process to obtain affirmative consent from all students on future application of grant moneys to outstanding tuition balances. This new process was implemented as of August 17, 2022 and going forward. To ensure compliance, the student grant application now includes functionality that requires positive affirmative consent from all applying students before grant moneys are applied to an outstanding tuition balance. Now that the updated application is live on the College’s scholarship website, the College is currently accepting applications for the remainder of the award and only applying the funds to student accounts with the student’s affirmative consent. If students select either the tuition and fees or prior balances selections, funds will be applied to their outstanding tuition balances accordingly. If students do not affirmatively select either of these options, the funds will be distributed directly to the student as an emergency grant.</td>
<td></td>
</tr>
</tbody>
</table>