

BOULRICE & WOOD CPAS, P.C.

Certified Public Accountants

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clinton Community College financial statements are free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisio

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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

requirements described in OMB Compliance Supplement that could
e types of 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, 2021.

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 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 .

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, no

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

FOR THE YEAR ENDED AUGUST 31, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	
Department of Education Direct Programs:			
Student Financial Assistance Programs:			
PELL Grants	84.063	N/A	\$ 1,235,988
Supplemental Education Opportunity Grants	84.007	N/A	71,733
Federal Direct Student Loans	84.268	N/A	<u>1,018,984</u>
Total Student Financial Assistance Programs			<u>2,326,705</u>
Covid 19 - Education Stabilization Fund	84.425E	N/A	553,764
Covid 19 - Education Stabilization Fund	84.425F	N/A	1,621,991
Covid 19 - Education Stabilization Fund	84.425M	N/A	<u>102,552</u>
Total Education Stabilization Fund			<u>2,278,307</u>
Total Department of Education			<u>4,605,012</u>
Total Expenditures of Federal Awards			<u><u>\$ 4,605,012</u></u>

See note to schedule of expenditures of federal awards

CLINTON COMMUNITY COLLEGE

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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.

SECTION I - SUMMARY OF AUDIT RESULTS

Financial Statements

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 no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified not considered to be a material weakness? yes none reported

for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)

yes no

Identification of Major Programs

CFDA Number(s)

Name of Federal Program or Cluster

84.425F
84.425M

Covid 19 - Education Stabilization Fund
Covid 19 - Education Stabilization Fund
Covid 19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:

Auditee qualified as low-risk Auditee? X yes no

**CLINTON COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2021
(Continued)**

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no current period findings or questioned costs.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no current period findings or questioned costs.

**CLINTON COMMUNITY COLLEGE
INDEPENDENT AUDITOR'S COMMENTS
ON RESOLUTION OF PRIOR PERIOD AUDIT FINDINGS
Year Ended August 31, 2021**

There were no prior year audit findings.