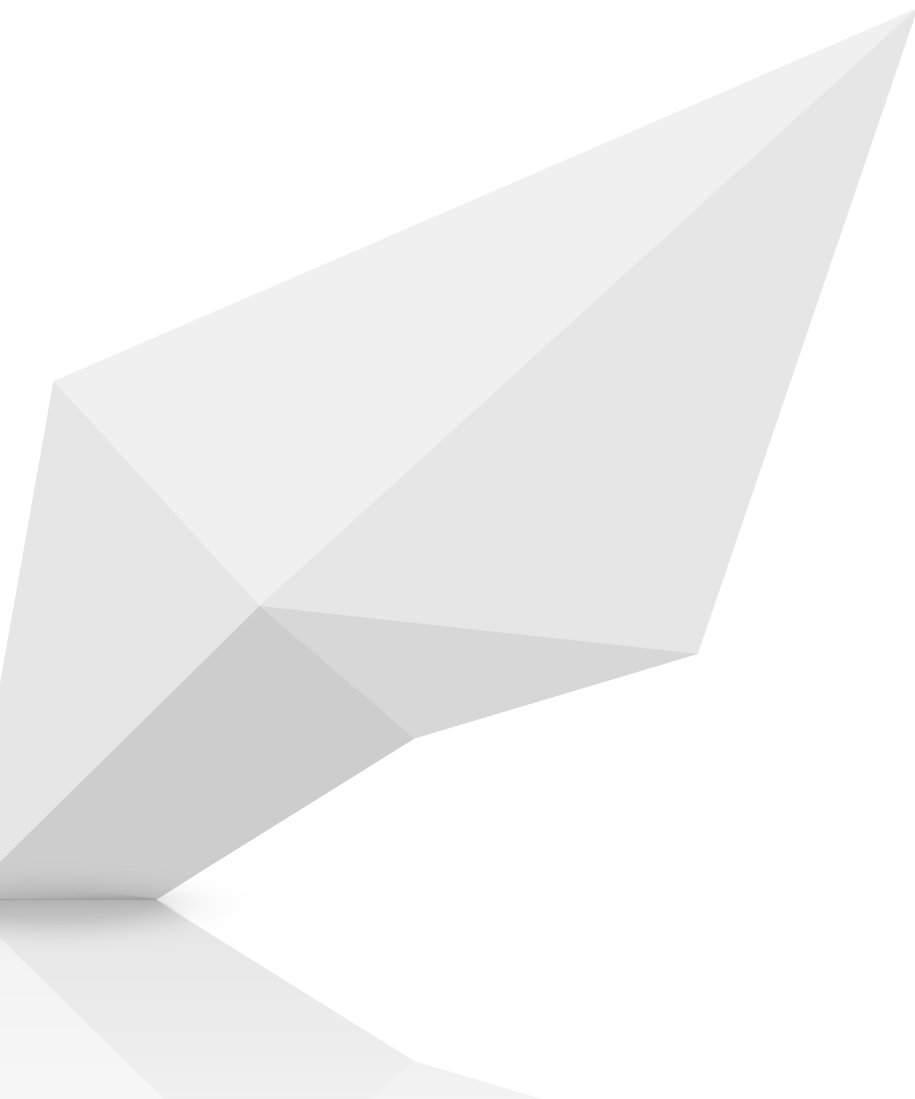


# Western Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2020



**WIPFLI**

# Western Technical College District

## Federal and State Single Audit Reports

Year Ended June 30, 2020

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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**

District Board  
Western Technical College District  
La Crosse, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States 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 of Western Technical College District (Western) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Western’s basic financial statements, and have issued our report thereon dated December 16, 2020. Our report includes a reference to other auditors who audited the financial statements of Western Technical College Foundation, Inc. (the “Foundation”), as described in our report on Western’s financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Western’s internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western’s internal control. Accordingly, we do not express an opinion on the effectiveness of Western’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 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 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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western'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 Western's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

December 16, 2020  
Eau Claire, Wisconsin

## Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance

District Board  
Western Technical College District  
La Crosse, Wisconsin

### Report on Compliance for Each Major Federal and State Program

We have audited Western Technical College District's (Western) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2020. Western's major federal and state 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 statutes, regulations, and the terms and conditions of its grant awards applicable to each of its major federal and state programs.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of Western's major federal and state programs based on an 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. 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 or state program occurred. An audit includes examining, on a test basis, evidence about Western's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. The financial statements of the Western Technical College Foundation, Inc. (the "Foundation"), a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on Western's compliance.

## Opinion on Each Major Federal and State Program

In our opinion, Western 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 and state programs for the year ended June 30, 2020.

## Report on Internal Control Over Compliance

Management of Western 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 Western's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, 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 Western'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 or state 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 or state 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 or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of 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.

## Report on the Schedules of Expenditures of Federal and State Awards

We have audited the financial statements of the business-type activities of Western as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Western's basic financial statements. We issued our report thereon dated December 16, 2020, which contained unmodified opinions on those basic financial statements. Our report includes a reference to other auditors who audited the financial statements of Western Technical College Foundation, Inc. (the "Foundation") as described in our report on Western's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration 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 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. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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 and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

February 11, 2021  
Eau Claire, Wisconsin

# Western Technical College District

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Award Description	Federal Catalog Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/Local		
<u>U.S. Department of Interior</u>							
Individual Reservations							
Indian Education - Higher Education Grant Program Cluster	15.114	N/A	\$ 149,424	\$ 149,424	\$ -	\$ 149,424	\$ -
<u>U.S. Department of Labor</u>							
Direct Payment							
YouthBuild	17.274						
YouthBuild La Crosse		YB-29962-17-60-A-55	1,004,320	116,892	-	116,892	-
<u>U.S. Department of Labor</u>							
Wisconsin Department of Administration							
COVID-19 Coronavirus Relief Fund	21.019						
COVID-19 Higher Education Institution Financial Assistance Program		N/A	476,318	363,709	-	363,709	-
<u>National Science Foundation</u>							
Direct Payment							
Education and Human Resources	47.076						
Project ADAPT - Automation Workforce Development through Aligned Industry Partners		1801063	564,093	124,130	-	124,130	-
<u>U.S. Department of Veteran Affairs</u>							
Direct Payment							
Survivors and Dependents Educational Assistance	64.117	N/A	3,795	3,795	-	3,795	-
<u>U.S. Department of Education</u>							
Direct Payments							
Student Financial Assistance Cluster							
Federal Supplemental Educational Opportunity Grants	84.007						
Supplemental Educational Opportunity Grants		P007A194564	104,348	104,348	34,783	139,131	-
Administrative Fees		P033A194564	10,663	10,663	3,554	14,217	-
Total Federal Supplemental Educational Opportunity Grants				115,011	38,337	153,348	-
Federal Work-Study Program	84.033						
Work Study		P033A194564	116,167	116,167	27,832	143,999	-



# Western Technical College District

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Award Description	Federal Catalog Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/Local		
<u>U.S. Department of Education (Continued)</u>							
Federal Pell Grant Program	84.063						
Grants		P063P182435	\$ (2,914)	\$ (2,914)	\$ -	\$ (2,914)	\$ -
Grants		P063P192435	6,727,351	6,727,351	-	6,727,351	-
Administrative Fees		P063Q172435	5	5	-	5	-
Administrative Fees		P063Q182435	735	735	-	735	-
Administrative Fees		P063Q192435	8,430	8,430	-	8,430	-
Total Federal Pell Grant Program				6,733,607	-	6,733,607	-
Federal Direct Student Loans	84.268						
Stafford Loans		P268K192435	(5,183)	(5,183)	-	(5,183)	-
Stafford Loans		P268K202435	10,036,983	10,036,983	-	10,036,983	-
Total Federal Direct Student Loans				10,031,800	-	10,031,800	-
Total Student Financial Assistance Cluster				16,996,585	66,169	17,062,754	-
<u>Wisconsin Technical College System</u>							
Adult Education - Basic Grants to States	84.002						
Adult Basic Education		02-701-146-120	213,225	213,225	317,629	530,854	-
Institutionalized Individuals		02-704-146-110	63,750	63,750	44,760	108,510	-
Adult Basic Education for Re-entry Students		02-708-146-110	63,750	63,750	21,766	85,516	-
Total Adult Education - Basic Grants to States				340,725	384,155	724,880	-

# Western Technical College District

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Award Description	Federal Catalog Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
<u>U.S. Department of Education (Continued)</u>							
Wisconsin Technical College System							
Career and Technical Education - Basic Grants to States	84.048						
Career Prep		02-711-150-210	\$ 42,149	\$ 42,149	\$ 12	\$ 42,161	\$ -
Increasing Equity and Inclusion		02-735-150-220	24,780	20,751	-	20,751	-
Non-Traditional Occupations Services		02-737-150-260	23,675	23,675	58	23,733	-
Student Success		02-750-150-230	339,119	313,607	399,468	713,075	-
Program Improvement/Curriculum Modification and Alternate Delivery		02-786-150-250	90,699	90,699	22	90,721	-
Total Career and Technical Education - Basic Grants to States				490,881	399,560	890,441	-
Rehabilitation Services - Vocational Rehabilitation							
Grants to States	84.126						
Rehabilitation Services		N/A	45,362	45,362	-	45,362	-
Direct Payment							
Adult Education - National Leadership Activities	84.191D						
PROVEN to Work: Improved and Expanded							
Reentry Education Model		V191D150033	1,199,667	48,169	209	48,378	-
Project YES - Young Parents Educational Success							
CCAMPIS - Childcare Access Means Parents in School	84.335A	P335A170164	67,170	54,338	-	54,338	-
Direct Payment							
COVID-19 - Education Stabilization Fund	84.425						
Higher Education Emergency Relief Fund -							
Student Aid Portion		P425E200946	1,189,722	557,740	-	557,740	-
Higher Education Emergency Relief Fund -							
Institutional Portion		P425F201171	1,189,722	510,780	-	510,780	-
Higher Education Emergency Relief Fund -							
Strengthening Institutions Program		P425M200409	116,505	116,505	-	116,505	-
Total Education Stabilization Fund				1,185,025	-	1,185,025	-
Total U.S. Department of Education				19,161,085	850,093	20,011,178	-

# Western Technical College District

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2020

Award Description	Federal Catalog Number	Grant/Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
<u>U.S. Department of Health and Human Services</u>							
Wisconsin Department of Health Services							
Public Health Emergency Response	93.575						
Training Stipends for First Responders to the Opioid Epidemic		435100-G19-WIPubHeaEme-00M1	14,983	2,504	-	2,504	
Direct Payment							
Mental and Behavioral Health Education and Training Grants	93.732						
Project PROUD		T97HP33399-01-00	103,286	25,970	-	25,970	-
Total U.S. Health and Human Services				28,474	-	28,474	-
<u>U.S. Department of Homeland Security</u>							
Wisconsin Technical College System							
FEMA Assistance to Firefighters	97.044						
Assistance to Firefighters 2020		02-738-153-110	\$ 33,920	\$ 28,919	\$ 4,337	\$ 33,256	\$ -
Fire Equipment for Improved Training		02-739-153-119	31,027	1,564	235	1,799	-
Total FEMA Assistance to Firefighters				30,483	4,572	35,055	-
Wisconsin Department of Military Affairs							
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036						
Emergency Protective Measures in Response to COVID-19		Event 4520DR-WI	N/A	74,745	-	74,745	-
Total U.S. Department of Homeland Security				105,228	4,572	109,800	-
TOTAL FEDERAL AWARDS				\$ 20,052,737	\$ 854,665	\$ 20,907,402	\$ -

# Western Technical College District

## Schedule of Expenditures of State Awards

Year Ended June 30, 2020

Award Description	State I.D. Number	Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Higher Education Aids Board</u>							
Wisconsin Higher Education Grant	235.102	N/A	\$ 1,080,376	\$ 1,080,376	\$ -	\$ 1,080,376	\$ -
Remission of Fees for Veterans and Dependents	235.105	N/A	279,030	279,030	-	279,030	-
Minority Retention Grant	235.107	N/A	14,060	14,060	-	14,060	-
Covenant Scholars	235.108	N/A	2,313	2,313	-	2,313	-
Academic Excellence Scholarship Grant	235.109	N/A	6,750	6,750	6,750	13,500	-
Hearing and Visually Handicapped Student Grant	235.112	N/A	1,800	1,800	-	1,800	-
Talent Incentive Program	235.114	N/A	41,750	41,750	-	41,750	-
Nursing Student Loan	235.117	N/A	12,000	12,000	-	12,000	-
Indian Student Assistance Grant	235.132	N/A	26,950	26,950	-	26,950	-
Technical Excellence Scholarship	235.119	N/A	51,864	51,864	-	51,864	-
<b>Total Wisconsin Higher Education Aids Board</b>				<b>1,516,893</b>	<b>6,750</b>	<b>1,523,643</b>	<b>-</b>
<u>Wisconsin Technical College System</u>							
Emergency Assistance Grants/Student Emergency Fund	292.104	02-833-104-110	13,405	14,439	32	14,471	-
State Aids for Vocational, Technical, and Adult Education	292.105	N/A	6,915,312	6,915,312	-	6,915,312	-
Grants to District Boards	292.124						
Statewide Grants							
Expanding Supports for Gatekeeper Courses & Integrating Poverty Information		02-854-124-190	20,000	20,000	9	20,009	-
<i>Passed through Chippewa Valley Technical College</i>							
AMN-NW Gold Collar Careers		01-087-124-180	8,566	8,566	-	8,566	-
Apprentice-Related Instruction							
Supporting Need for Industrial Electrician Apprentices Meeting Western's Regional Need for Construction Electricians		02-872-124-110	5,640	5,640	-	5,640	-
Machinist - Tool and Die Apprenticeship		02-873-124-110	7,200	7,200	21	7,221	-
Implementing a New Steamfitter Service Apprenticeship		02-874-124-110	7,200	6,201	-	6,201	-
Career Pathways		02-875-124-110	2,000	2,000	-	2,000	-
Career Pathway through IT Academies		02-846-124-120	56,769	16,433	5,476	21,909	-
Expanded Pathways into Wood Tech		02-866-124-120	121,526	87,325	29,108	116,433	-

# Western Technical College District

## Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2020

Award Description	State I.D. Number	Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Technical College System</u> (Continued)							
Grants to District Boards (Continued)	292.124						
Core Industry							
Meeting the Regional Need for Medical Assistants		02-848-124-139	\$ 749,959	\$ 394,404	\$ -	\$ 394,404	\$ 226,210
Increasing Access to Fill Accounting Shortages		02-867-124-130	250,000	79,848	-	79,848	-
Emergency Medical Technician - Basic High School Academy		02-868-124-130	250,000	148,242	-	148,242	-
Expanding Industry 4.0 in Western WI through Electromechanical Programs		02-870-124-130	750,000	285,992	-	285,992	240,474
<i>Passed through Gateway Technical College</i>							
Augmented Reality Welding Consortium Grant		06-063-124-130	345,293	247,669	2	247,671	-
Developing Markets							
Supporting Industrial Automation Diffusion		02-851-124-149	199,990	136,292	39	136,331	-
Regional Adaptation of Welding through Robotic Fabrication		02-871-124-140	200,000	113,202	-	113,202	-
Professional Development							
Maintaining Occupational Excellence at Western		02-820-124-150	4,586	1,728	1,726	3,454	-
Western Teaching and Learning Excellence		02-829-124-150	50,962	50,962	25,507	76,469	-
Completion							
Increasing At-Risk Student Completion		02-865-124-160	225,000	214,536	71,509	286,045	-
Workforce Advancement Training Grants							
McLoone Metal Graphics		02-832-124-179	11,315	3,583	-	3,583	-
Ashley Furniture		02-927-124-179	48,371	20,641	-	20,641	-
City Brewing Company		02-928-124-179	20,888	3,462	-	3,462	-
Electromechanical Consortium		02-929-124-179	65,878	9,828	-	9,828	-
Hi-Crush		02-930-124-179	48,928	(2,639)	-	(2,639)	-
Logistics Health Incorporated		02-931-124-179	28,636	5,634	-	5,634	-
Electromechanical Consortium		02-932-124-170	112,097	45,100	-	45,100	-
Regal Beloit		02-934-124-179	29,316	3,733	-	3,733	-
Triple R		02-935-124-179	25,450	11,543	-	11,543	-
Tri-State Ambulance		02-936-124-179	151,767	3,615	178	3,793	-
USEMCO		02-937-124-179	36,257	2,543	-	2,543	-
Certified Medication Aide and Leadership for Healthcare		02-938-124-170	15,514	158	-	158	-
Norwinn		02-939-124-170	25,815	3,364	-	3,364	-
Regal Beloit		02-940-124-170	41,980	9,412	-	9,412	-
Toro		02-941-124-170	30,046	5,219	-	5,219	-
Trane		02-942-124-170	89,365	69,630	-	69,630	-
Total Grants to District Boards				2,021,066	133,575	2,154,641	466,684

# Western Technical College District

## Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2020

Award Description	State I.D. Number	Pass-Through Agency Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match		
<u>Wisconsin Technical College System</u> (Continued)							
Fire Service Certification Program	292.137	N/A	\$ 37,274	\$ 37,274	\$ -	\$ 37,274	\$ -
Interagency Funds	292.138						
HazMat Program		N/A	4,555	4,555	-	4,555	-
Sheetmetal Apprenticeship		02-876-138-310	20,745	17,414	-	17,414	-
Total Interagency Funds				21,969	-	21,969	-
Property Tax Relief Aid	292.162	N/A	15,186,143	15,186,143	-	15,186,143	-
Total Wisconsin Technical College System				24,196,203	133,607	24,329,810	466,684
<u>Wisconsin Department of Workforce Development</u>							
Expanded Wisconsin Fast Forward	445.109						
Nursing Assistant High School Academies		EFF182HS10012	95,571	21,584	-	21,584	-
Total Expanded Wisconsin Fast Forward				21,584	-	21,584	-
TOTAL STATE AWARDS				\$ 25,734,680	\$ 140,357	\$ 25,875,037	\$ 466,684

# Western Technical College District

## Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2020

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### **Note 1           Basis of Presentation**

The accompanying schedules of expenditures of federal and state awards include the federal and state award activity of Western Technical College District under programs of the federal and state government for the year ended June 30, 2020. The information in these schedules 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* and *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Because the schedules present only a selected portion of the operations of Western Technical College District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of Western Technical College District.

### **Note 2           Summary of Significant Accounting Policies**

Expenditures reported on the schedules are reported on the accrual basis of accounting, except for federal awards expenditures by subrecipients. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Western Technical College District has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

# Western Technical College District

## Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2020

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### Note 3 Reconciliation

#### Federal:

Revenues per statements of revenues, expenses, and changes in net position	
Operating revenues - Federal grants	\$ 8,472,203
CARES Act Funding	1,548,734
Federal Direct Student Loan Program payments paid directly to students	10,031,800
	<hr/>
Federal revenue per schedule of expenditures of federal awards	\$ 20,052,737
	<hr/> <hr/>

#### State:

Revenues per statements of revenues, expenses, and changes in net position	
Operating revenues - State grants	\$ 3,633,226
Nonoperating revenues - State operating appropriations	22,508,464
Aid payments not subject to <i>State of Wisconsin Single Audit Guidelines</i>	
Payments in lieu of taxes	(73,091)
Exempt computer aid	(85,874)
Exempt personal property aid	(248,045)
	<hr/>
State revenue per schedule of state awards	\$ 25,734,680
	<hr/> <hr/>



# Western Technical College District

## Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2020

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### Note 4 Subrecipients

For the year ended June 30, 2020, no federal awards were provided to subrecipients.

Of the state expenditures presented in the schedule, Western Technical College District provided state awards to subrecipients as follows:

Award Number	State I.D. Number	Funding Agency	Subrecipient	Amount Provided to Subrecipients
02-848-124-139	292.124	Wisconsin Technical College System	Mid-State Technical College	\$ 226,210
02-870-124-130	292.124	Wisconsin Technical College System	Chippewa Valley Technical College	113,452
02-870-124-130	292.124	Wisconsin Technical College System	Wisconsin Indianhead Technical College	127,022

# Western Technical College District

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

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### 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?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	No
Noncompliance material to the financial statements?	No

#### *Federal Awards*

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	No
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 200.516(a)?	No

Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster
	Student Financial Assistance Cluster:
84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.425	Education Stabilization Fund - Higher Education Emergency Relief Fund

# Western Technical College District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2020

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### Section I – Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish between Type A and Type B Programs \$750,000

Auditee qualified as a low-risk auditee? No

#### *State Awards*

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified not considered to be material weakness(es)? No

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 the *State Single Audit Guidelines*? No

Identification of major state programs:

State I.D. Number	Name of State Program
235.132	Indian Student Assistance Grant
292.105	State Aids for Vocational, Technical, and Adult Education
292.162	Property Tax Relief Aid

Dollar threshold used to distinguish between Type A and Type B Programs \$250,000

### Section II – Financial Statement Findings

There were no findings required to be reported in accordance with *Generally Accepted Government Auditing Standards*.

# Western Technical College District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2020

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### Section III – Federal and State Findings and Questioned Costs

None.

### Section IV – Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Wisconsin Department of Administration No

Wisconsin Higher Education Aids Board No

Wisconsin Technical College System No

Wisconsin Department of Workforce Development No

Wisconsin Department of Military Affairs No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes



Name and signature of partner

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Dan Walker, CPA

Date of report

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February 11, 2021

# Western Technical College District

## Schedule of Prior Year's Findings and Questioned Costs

Year Ended June 30, 2020

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### Financial Statement Findings

None.

### Federal and State Award Findings and Questioned Costs

2019-001      Late Enrollment Reporting for Loan Programs

Programs Affected – Student Financial Assistance Cluster (Title IV Programs)

Condition Noted – While performing compliance testing on students who ceased attendance during 2018-2019, we determined that for five out of the 71 students tested, their status was not properly updated within the required timeframe.

Current Year Condition – While testing students who ceased attendance during 2019-2020, it was noted that their status was appropriately updated to the NSLDS website.