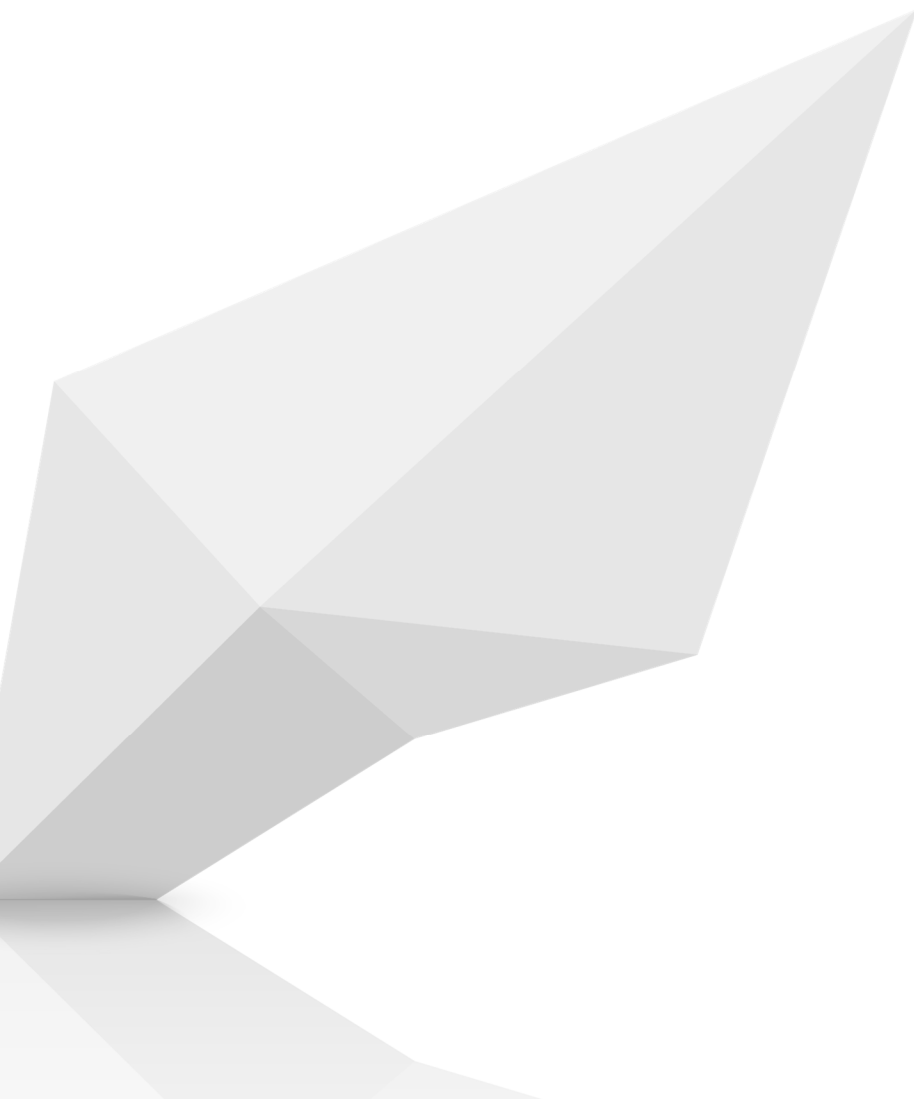


Western Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2022



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Western Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2022

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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 and the discretely presented component unit of Western Technical College District (Western) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Western’s basic financial statements, and have issued our report thereon dated December 13, 2022. 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*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Foundation or that are reported separately by those auditors who audited the financial statements of the Foundation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 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 may exist that were not 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 13, 2022
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 and State of Wisconsin Single Audit Guidelines

District Board
Western Technical College District
La Crosse, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Western Technical College District's (Western) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of Western's major federal and state programs for the year ended June 30, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal and State Program

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 of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration. 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 Western and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Western'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 Western's federal and state 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 Western'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*, the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines* 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 Western's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines* 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 Western'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 Western'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 and the *State of Wisconsin Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of Western'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 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 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 attention by those charged with governance.

Our consideration of the 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. 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 in internal control over compliance may exist that were not 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.

Report on the Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*

We have audited the financial statements of the business-type activities of Western as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Western's basic financial statements. We issued our report thereon dated December 13, 2022, 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

December 13, 2022
Eau Claire, Wisconsin

Western Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Award Description	Federal AL 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 Agriculture</u>							
Fox Valley Technical College							
Farm Business Management and Benchmarking							
Competitive Grants Program	10.319						
Expanding Farmer Benchmarking Result\$ through Multi-State Collaboration		2019-38504-29890	\$ 16,145	\$ 5,204	\$ -	\$ 5,204	\$ -
<u>U.S. Department of Interior</u>							
Individual Reservations							
Indian Education - Higher Education Grant Program Cluster	15.114	N/A	45,334	45,334	-	45,334	-
<u>U.S. Department of Labor</u>							
Wisconsin Technical College System							
Apprenticeship USA Grants	17.285						
Building an Understanding of Youth Apprenticeships		02-713-155-262	16,800	4,971	-	4,971	-
Industrial/Maintenance Electronics		02-771-155-232	14,400	14,400	18	14,418	-
JAC Electrical Apprenticeship		02-772-155-232	7,200	7,200	78	7,278	-
Machinist/Tool and Die Apprenticeship		02-773-155-232	7,200	6,201	-	6,201	-
Steam Fitter Service Apprenticeship		02-774-155-232	7,200	7,200	-	7,200	-
Total Apprenticeship USA Grants				39,972	96	40,068	-
Total U.S. Department of Labor				39,972	96	40,068	-
<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	7,453	-	7,453	-

Western Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Award Description	Federal AL 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 Veteran Affairs</u>							
Direct Payment							
Survivors and Dependents Educational Assistance	64.117	N/A	\$ 3,296	\$ 3,296	\$ -	\$ 3,296	\$ -
<u>U.S. Department of Education</u>							
Direct Payments							
Student Financial Assistance Cluster							
Federal Supplemental Educational Opportunity Grants	84.007						
Supplemental Educational Opportunity Grants		P007A214564	113,441	113,441	37,813	151,254	-
Federal Work-Study Program	84.033						
Work Study		P033A214564	178,865	146,061	33,433	179,494	-
Federal Pell Grant Program	84.063						
Grants		P063P192435	(1,385)	(1,385)	-	(1,385)	-
Grants		P063P202435	(10,830)	(10,830)	-	(10,830)	-
Grants		P063P212435	6,022,465	6,022,465	-	6,022,465	-
Administrative Fees		P063Q202435	835	835	-	835	-
Administrative Fees		P063Q212435	7,575	7,575	-	7,575	-
Total Federal Pell Grant Program				6,018,660	-	6,018,660	-
Federal Direct Student Loans	84.268						
Stafford Loans		P268K212435	(30,720)	(30,720)	-	(30,720)	-
Stafford Loans		P268K222435	8,806,941	8,806,941	-	8,806,941	-
Total Federal Direct Student Loans				8,776,221	-	8,776,221	-
Total Student Financial Assistance Cluster				15,054,383	71,246	15,125,629	-

Western Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Award Description	Federal AL 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							
Adult Education - Basic Grants to States	84.002						
Adult Basic Education		02-701-146-122	\$ 257,371	\$ 257,371	\$ 276,270	\$ 533,641	\$ -
Re-Entry Basic Skills Program		02-704-146-112	75,000	75,000	31,076	106,076	-
Total Adult Education - Basic Grants to States				332,371	307,346	639,717	-
Wisconsin Technical College System							
Career and Technical Education - Basic Grants to States	84.048						
Career Prep		02-711-150-212	47,324	47,324	23	47,347	-
Increasing Equity and Inclusion		02-735-150-221	29,955	6,426	-	6,426	-
Increasing Equity and Inclusion		02-735-150-222	34,653	34,653	34	34,687	-
Non-Traditional Occupations Services		02-737-150-262	24,768	24,768	1	24,769	-
Student Success		02-750-150-232	393,731	393,731	427,941	821,672	-
Strengthening Retention and Graduation Rates for Western		02-786-150-252	99,073	99,073	59	99,132	-
Total Career and Technical Education - Basic Grants to States				605,975	428,058	1,034,033	-
Rehabilitation Services - Vocational Rehabilitation							
Grants to States	84.126						
Rehabilitation Services		N/A	39,589	39,589	-	39,589	-
Direct Payment							
Project YES - Young Parents Educational Success	84.335A						
CCAMPIS - Childcare Access Means Parents in School		P335A170164	67,170	20,356	-	20,356	-
CCAMPIS - Childcare Access Means Parents in School		P335A210114	67,270	47,660	-	47,660	-
Total Project YES - Young Parents Educational Success				68,016	-	68,016	-

Western Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Award Description	Federal AL 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>							
Direct Payment							
COVID-19 - Education Stabilization Fund	84.425						
Higher Education Emergency Relief Fund - Student Aid Portion		P425E200946	\$ 5,648,958	\$ 2,779,452	\$ -	\$ 2,779,452	-
Higher Education Emergency Relief Fund - Institutional Portion		P425F201171	8,075,334	3,041,286	-	3,041,286	-
Higher Education Emergency Relief Fund - Strengthening Institutions Program		P425M200409	587,613	587,613	-	587,613	-
Total Education Stabilization Fund				6,408,351	-	6,408,351	-
Total U.S. Department of Education				22,508,685	806,650	23,315,335	-
<u>U.S. Department of Health and Human Services</u>							
Direct Payment							
Mental and Behavioral Health Education and Training Grants Project PROUD	93.732	T97HP33399-01-00	103,286	27,564	-	27,564	-
<u>U.S. Department of Homeland Security</u>							
Wisconsin Technical College System							
FEMA Assistance to Firefighters Assistance to Firefighters 2022	97.044	02-736-153-112	31,174	31,174	6,126	37,300	-
Wisconsin Emergency Management							
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) Emergency Protective Measures in Response to COVID-19	97.036	Event 4520DR-WI	N/A	13,007	-	13,007	-
Total U.S. Department of Homeland Security				44,181	6,126	50,307	-
TOTAL FEDERAL AWARDS				\$ 22,681,689	\$ 812,872	\$ 23,494,561	\$ -

Western Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2022

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	\$ 1,153,786	\$ 1,153,786	\$ 652	\$ 1,154,438	\$ -
Remission of Fees for Veterans and Dependents	235.105	N/A	137,675	137,675	-	137,675	-
Minority Retention Grant	235.107	N/A	7,460	7,460	-	7,460	-
Academic Excellence Scholarship Grant	235.109	N/A	563	563	562	1,125	-
Hearing and Visually Handicapped Student Grant	235.112	N/A	1,800	1,800	-	1,800	-
Talent Incentive Program	235.114	N/A	44,500	44,500	-	44,500	-
Nursing Student Loan	235.117	N/A	12,000	12,000	-	12,000	-
Indian Student Assistance Grant	235.132	N/A	15,950	15,950	-	15,950	-
Technical Excellence Scholarship	235.119	N/A	49,392	49,392	-	49,392	-
Total Wisconsin Higher Education Aids Board				1,423,126	1,214	1,424,340	-
<u>Wisconsin Technical College System</u>							
Emergency Assistance Grants/Student Emergency Fund	292.104	02-833-104-112	18,029	14,565	-	14,565	-
State Aids for Vocational, Technical, and Adult Education	292.105	N/A	7,295,240	7,295,240	-	7,295,240	-
Grants to District Boards	292.124						
<i>Passed through Chippewa Valley Technical College</i>							
Manufacturing Month Project		01-287-124-182	5,000	5,000	2	5,002	-
<i>Passed through Madison Area Technical College</i>							
Teaching Skills that Matter		04-424-124-182	608	551	-	551	-

Western Technical College District

Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2022

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						
WACRAO Veteran's Conference		02-806-124-192	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
Instructional Transformation at Western Technical College		02-815-124-182	131,515	128,751	-	128,751	-
Support to Afghan Allies Project		02-816-124-192	418,747	186,728	-	186,728	-
SPEAK Up: Successful Pathways to Education, Access, Knowledge, and Up-skilling		02-822-124-202	82,915	77,691	-	77,691	-
Core Industry							
<i>Passed through Gateway Technical College</i>							
Best Practices Consortium Grant for Industry 4.0							
Advanced Manufacturing		06-072-124-131	201,323	9,654	-	9,654	-
<i>Passed through Northcentral Technical College</i>							
Nursing: Enhancing Critical Experiences through Simulation		15-866-124-131	331,820	181,265	256	181,521	-
Developing Markets							
Interior Design for the 21st Century		02-812-124-141	200,000	97,027	25	97,052	-
Professional Development							
Western Teaching and Learning Excellence		02-829-124-152	58,851	58,851	29,544	88,395	-
Completion							
Supporting Students in Poverty		02-863-124-162	225,000	131,045	43,680	174,725	-
Workforce Advancement Training Grants							
City Brewing Company		02-944-124-171	21,627	5,771	9	5,780	-
Industrial Maintenance Consortium		02-945-124-171	49,096	10,106	38	10,144	-
Walker Engineered Products		02-947-124-171	28,072	6,433	94	6,527	-
Electromechanical Consortium		02-951-124-172	39,277	28,754	-	28,754	-
Great Lakes Cheese		02-952-124-172	132,015	11,129	-	11,129	-
Whitehall Specialities		02-954-124-172	56,909	39,914	-	39,914	-
Total Grants to District Boards				981,170	73,648	1,054,818	-

Western Technical College District

Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2022

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 (Continued)</u>							
Fire Service Certification Program	292.137	N/A	\$ 32,606	\$ 32,606	\$ -	\$ 32,606	\$ -
Interagency Funds HazMat Program	292.138	N/A	4,829	4,829	-	4,829	-
Property Tax Relief Aid	292.162	N/A	16,270,867	16,270,867	-	16,270,867	-
Total Wisconsin Technical College System				24,599,277	73,648	24,672,925	-
TOTAL STATE AWARDS				\$ 26,022,403	\$ 74,862	\$ 26,097,265	\$ -

Western Technical College District

Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2022

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, 2022. 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, 2022

Note 3 Reconciliation

Federal:

Revenues per statements of revenues, expenses, and changes in net position

Operating revenues - Federal grants \$ 7,497,117

Federal COVID-19 Funding 6,408,351

Federal Direct Student Loan Program payments paid directly to students

8,776,221

Federal revenue per schedule of expenditures of federal awards \$ 22,681,689

State:

Revenues per statements of revenues, expenses, and changes in net position

Operating revenues - State grants \$ 2,456,298

Nonoperating revenues - State operating appropriations 23,979,704

Aid payments not subject to *State of Wisconsin Single Audit Guidelines*

Payments in lieu of taxes (64,285)

Exempt computer aid (85,874)

Exempt personal property aid (263,440)

State revenue per schedule of state awards \$ 26,022,403

Western Technical College District

Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2022

Note 4 Subrecipients

For the year ended June 30, 2022, no federal or state awards were provided to subrecipients.

Western Technical College District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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
84.425	COVID-19 - Education Stabilization Fund - Higher Education Emergency Relief Fund

Western Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2022

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? Yes

State 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 the *State Single Audit Guidelines*? No

Identification of major state programs:

State I.D. Number	Name of State Program
235.102	Wisconsin Grant
235.114	Talent Incentive Program
235.119	Technical Excellence Scholarship
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, 2022

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 Higher Education Aids Board No
- Wisconsin Technical College System No
- Wisconsin Emergency Management No

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



Name and signature of partner

Dan Walker, CPA

Date of report

December 13, 2022

Western Technical College District

Schedule of Prior Year's Findings and Questioned Costs

Year Ended June 30, 2022

Financial Statement Findings

None.

Federal and State Award Findings and Questioned Costs

None.