

Western Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2023



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Western Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2023

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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 (the “District”) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated January 2, 2024. 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 the District’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 the District’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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’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 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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 the District'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 District'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, slightly slanted style.

Wipfli LLP

January 2, 2024
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 (the "District") 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 the District's major federal and state programs for the year ended June 30, 2023. The District'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, the District 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, 2023.

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 the District 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 the District'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 the District'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 on the District'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 the District'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 the District'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 District'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 the District'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 and the discretely presented component unit of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 2, 2024, which contained unmodified opinions on those 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 the District'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 of Wisconsin Single Audit Guidelines* issued by the Wisconsin Department of Administration and are 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 of Wisconsin Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

January 2, 2024
Eau Claire, Wisconsin

Western Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

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							
Expanding Farmer Benchmarking Results through Multi-							
State Collaboration							
	10.319	2019-38504-29890	\$ 16,145	\$ 3,620	\$ -	\$ 3,620	\$ -
<u>Regents of the University of Minnesota</u>							
Organic Farm Financial Benchmarking in the Upper							
	10.307	2019-51300-30484 SubAward H007907603	114,738	13,482	-	13,482	-
Tota U.S. Department of Agriculture			130,883	17,102	-	17,102	-
<u>U.S. Department of Interior</u>							
Individual Reservations							
Indian Education - Higher Education Grant Program Cluster							
	15.114	N/A	108,612	108,612	-	108,612	-
<u>U.S. Department of Labor</u>							
Wisconsin Technical College System							
Apprenticeship USA Grants							
Building an Understanding of Youth Apprenticeships							
	17.285	02-713-155-262	16,800	11,829	-	11,829	-
<u>U.S. Department of Veteran Affairs</u>							
Direct Payment							
Veterans Reporting Fee							
	64.111	N/A	3,376	3,376	-	3,376	-

Western Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

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</u>							
Direct Payments							
Student Financial Assistance Cluster							
Federal Supplemental Educational Opportunity Grants	84.007						
Supplemental Educational Opportunity Grants		P007A224564	\$ 113,872	\$ 113,872	\$ 37,957	\$ 151,829	\$ -
Federal Work-Study Program	84.033						
Work Study		P033A224564	189,643	148,970	33,368	182,338	-
Federal Pell Grant Program	84.063						
Grants		P063P212435	1,682	1,682	-	1,682	-
Grants		P063P222435	6,072,672	6,072,672	-	6,072,672	-
Administrative Fees		P063Q202435	15	15	-	15	-
Administrative Fees		P063Q212435	775	775	-	775	-
Administrative Fees		P063Q222435	6,850	6,850	-	6,850	-
Total Federal Pell Grant Program			6,081,994	6,081,994	-	6,081,994	-
Federal Direct Student Loans	84.268						
Stafford Loans		P268K222435	(1,242)	(1,242)	-	(1,242)	-
Stafford Loans		P268K232435	8,318,828	8,318,828	-	8,318,828	-
Total Federal Direct Student Loans			8,317,586	8,317,586	-	8,317,586	-
Total Student Financial Assistance Cluster			14,513,452	14,662,422	71,325	14,733,747	-

Western Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

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	\$ 245,863	\$ 245,863	\$ 276,021	\$ 521,884	\$ -
Re-Entry Basic Skills Program		02-704-146-113	75,000	75,000	32,190	107,190	-
Total Adult Education - Basic Grants to States			320,863	320,863	308,211	629,074	-
Career and Technical Education - Basic Grants to States							
Career Prep	84.048	02-711-150-213	47,170	44,837	254	45,091	-
Increasing Equity and Inclusion		02-735-150-223	34,632	33,654	-	33,654	-
Non-Traditional Occupations Services		02-737-150-263	27,220	27,220	228	27,448	-
Student Success		02-750-150-233	408,297	408,297	427,874	836,171	-
Redesigning Software Applications for Business Program		02-786-150-253	108,879	108,879	1,224	110,103	-
Total Career and Technical Education - Basic Grants to States			626,198	622,887	429,580	1,052,467	-
Rehabilitation Services - Vocational Rehabilitation							
Grants to States	84.126						
Rehabilitation Services		N/A	46,885	46,885	-	46,885	-
Direct Payment							
Project YES - Young Parents Educational Success	84.335A						
CCAMPIS - Childcare Access Means Parents in School		P335A210114	67,269	42,957	-	42,957	-

Western Technical College District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

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 Higher Education Emergency Relief Fund - Student Aid Portion	84.425E	P425E200946	\$ 4,459,236	\$ 1,797,756	\$ -	\$ 1,797,756	-
COVID-19 - Education Stabilization Fund Higher Education Emergency Relief Fund - Institutional Portion	84.425F	P425F201171	4,282,273	1,620,293	-	1,620,293	-
Total Education Stabilization Fund			8,741,509	3,418,049	-	3,418,049	-
Total U.S. Department of Education			24,316,176	19,114,063	809,116	19,923,179	-
<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	552	344	896	-
<u>U.S. Department of Homeland Security</u>							
Wisconsin Technical College System							
FEMA Assistance to Firefighters Assistance to Firefighters 2023	97.044	02-734-153-113	35,130	11,621	1,744	13,365	-
TOTAL FEDERAL AWARDS			\$ 24,697,463	\$ 19,267,155	\$ 811,204	\$ 20,078,359	\$ -

Western Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2023

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 Grant	235.102	N/A	\$ 1,515,032	\$ 1,515,032	\$ -	\$ 1,515,032	\$ -
Remission of Fees for Veterans and Dependents	235.105	N/A	196,167	196,167	-	196,167	-
Minority Retention Grant	235.107	N/A	7,515	7,515	-	7,515	-
Academic Excellence Scholarship Grant	235.109	N/A	3,375	3,375	3,375	6,750	-
Hearing and Visually Handicapped Student Grant	235.112	N/A	1,800	1,800	-	1,800	-
Talent Incentive Program	235.114	N/A	52,600	52,600	-	52,600	-
Nursing Student Loan	235.117	N/A	10,000	10,000	-	10,000	-
Indian Student Assistance Grant	235.132	N/A	16,500	16,500	-	16,500	-
Technical Excellence Scholarship	235.119	N/A	51,607	51,607	51,600	103,207	-
Total Wisconsin Higher Education Aids Board				1,854,596	54,975	1,909,571	-
<u>Wisconsin Technical College System</u>							
Emergency Assistance Grants/Student Emergency Fund	292.104	02-833-104-113	12,872	10,549	-	10,549	-
State Aids for Vocational, Technical, and Adult Education	292.105	N/A	7,166,714	7,166,714	-	7,166,714	-
Grants to District Boards	292.124						
Statewide Grants							
Researching, Supporting, and Reenrolling Students (RSRS)		02-817-124-193	200,000	129,746	51,623	181,369	-
<i>Passed through Chippewa Valley Technical College</i>							
Manufacturing Month Project		01-376-124-183	5,530	5,530	-	5,530	-
Apprentice-Related Instruction							
Industrial Elec/Maintenance Tech		02-881-124-113	14,400	14,400	50	14,450	-
JAC Electrical Apprenticeship		02-882-124-113	7,920	7,920	62	7,982	-
Machinist - Tool and Die Apprenticeship		02-883-124-113	7,200	6,201	-	6,201	-

Western Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2023

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		02-800-124-193	\$ 2,500	\$ 2,500	\$ 128	\$ 2,628	\$ -
Collaboratively Engineering Success		02-818-124-183	100,000	40,775	-	40,775	-
Western Teaching and Learning Excellence Completion		02-829-124-153	58,851	58,802	29,656	88,458	-
Promotion of Protective Service Careers for Rural Residents of		02-835-124-133	194,792	95,832	-	95,832	-
Supporting Students in Poverty		02-863-124-162	225,000	12,809	3,456	16,265	-
Applying a Holistic Team Approach to Increase At-Risk Student Completion		02-864-124-163	157,522	132,725	44,241	176,966	-
Workforce Advancement Training Grants							
Electromechanical Consortium		02-951-124-172	39,277	6,771	-	6,771	-
Whitehall Specialties		02-954-124-172	56,909	8,316	-	8,316	-
Brunner Manufacturing		02-955-124-173	41,078	9,929	-	9,929	-
Medication Aide Consortium		02-956-124-172	13,186	9,112	-	9,112	-
Total Grants to District Boards			1,124,165	541,368	129,216	670,584	-
Fire Service Certification Program	292.137	N/A	26,389	26,389	-	26,389	-
Interagency Funds	292.138						
HazMat Program		N/A	4,600	4,600	-	4,600	-
Property Tax Relief Aid	292.162	N/A	16,794,527	16,794,527	-	16,794,527	-
Total Wisconsin Technical College System			25,124,667	24,544,147	129,216	24,673,363	-
<u>Wisconsin Department of Safety and Professional Services</u>							
Pilot Youth Firefighter Training Program	N/A	N/A	22,593	22,593	12	22,605	-
TOTAL STATE AWARDS			\$ 25,147,260	\$ 26,421,336	\$ 184,203	\$ 26,605,539	\$ -

See accompanying Notes to the Schedules of Expenditures of Federal and State Awards.

Western Technical College District

Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2023

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, 2023. 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, 2023

Note 3

Reconciliation

Federal:

Revenues per statements of revenues, expenses, and changes in net position	
Operating revenues - Federal grants	\$ 7,531,520
Federal COVID-19 Funding	3,418,049
Federal Direct Student Loan Program payments paid directly to students	8,317,586

Federal revenue per schedule of expenditures of federal awards \$ 19,267,155

State:

Revenues per statements of revenues, expenses, and changes in net position	
Operating revenues - State grants	\$ 2,460,095
Nonoperating revenues - State operating appropriations	24,375,864
Aid payments not subject to <i>State of Wisconsin Single Audit Guidelines</i>	
Payments in lieu of taxes	(67,714)
Exempt computer aid	(89,075)
Exempt personal property aid	(257,834)

State revenue per schedule of state awards \$ 26,421,336

Western Technical College District

Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2023

Note 4 Subrecipients

For the year ended June 30, 2023, no federal or state awards were provided to subrecipients.

Western Technical College District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

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
84.048	Career and Technical Education - Basic Grants to States

Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
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Auditee qualified as a low-risk auditee?	Yes
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Western Technical College District

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

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

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
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, 2023

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 Department of Safety and Professional Services

No

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

Yes



Name and signature of partner

Rob Ganschow, CPA

Date of report

January 2, 2024

Western Technical College District

Schedule of Prior Year's Findings and Questioned Costs

Year Ended June 30, 2023

Financial Statement Findings

None.

Federal and State Award Findings and Questioned Costs

None.