

Maricopa County Community College District

Single Audit Report

Year Ended June 30, 2023



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





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TABLE OF CONTENTS

Auditors section

Independent auditors' report on compliance for each major federal program; report on internal control over compliance; and report on schedule of expenditures of federal awards required by the Uniform Guidance 1

Schedule of findings and questioned costs 5

Summary of auditors' results 5

Financial statement findings 6

Federal award findings and questioned costs 6

District section

Schedule of expenditures of federal awards 11

Notes to schedule of expenditures of federal awards 13

District response

Corrective action plan

Summary schedule of prior audit findings

Reports issued separately

Annual Comprehensive Financial Report

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

**Independent auditors' report on compliance for each major federal program;
report on internal control over compliance; and report on schedule of
expenditures of federal awards required by the Uniform Guidance**

Members of the Arizona State Legislature

The Governing Board of
Maricopa County Community College District

Report on compliance for each major federal program

Qualified and unmodified opinions

We have audited Maricopa County Community College District's compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified opinions on Student Financial Assistance Cluster and Higher Education—Institutional Aid

In our opinion, except for the noncompliance described in the basis for qualified and unmodified opinions section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Student Financial Assistance Cluster and Higher Education—Institutional Aid program for the year ended June 30, 2023.

Unmodified opinion on each of the other major federal programs

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

Basis for qualified and unmodified opinions

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the U.S. Comptroller General, and the audit requirement of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the auditors' 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 audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Matters giving rise to qualified opinions on Student Financial Assistance Cluster and Higher Education—Institutional Aid

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding the Student Financial Assistance Cluster for special tests and provisions as described in item 2023-101 and the Higher Education—Institutional Aid program for reporting and special tests and provisions as described in item 2023-103. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to those programs.

Management's responsibilities 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 programs.

Auditors' responsibilities for the audit of compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with 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 U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the 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, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, we express no such opinion.

We are required to communicate with those charged with governance regarding, among other matters, the audit's planned scope and timing and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other matters

The results of our auditing procedures disclosed another instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and that is described in the accompanying schedule of findings and questioned costs as item 2023-102. Our opinion on each major federal program is not modified with respect to this matter.

Report on internal control over compliance

Our consideration of internal control over compliance was for the limited purpose described in the auditors' responsibilities for the audit of compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-101, 2023-102, and 2023-103 to be material weaknesses.

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 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 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

District response to findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance and internal control over compliance findings that are presented in its corrective action plan at the end of this report. The District is responsible for preparing a corrective action plan to address each finding. The District's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Report on schedule of expenditures of federal awards required by the Uniform Guidance

We have audited the financial statements of the District's business-type activities and discretely presented component unit 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 December 22, 2023, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of the District's 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 basic 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 U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

March 29, 2024



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of auditors' results

Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles Unmodified

Is a going concern emphasis-of-matter paragraph included in the auditors' report? No

Internal control over financial reporting

Material weaknesses identified? No

Significant deficiencies identified? Yes

Noncompliance material to the financial statements noted? No

Federal awards

Internal control over major programs

Material weaknesses identified? Yes

Significant deficiencies identified? None reported

Type of auditors' report issued on compliance for major programs

Qualified for the Student Financial Assistance Cluster and Higher Education—Institutional Aid program and unmodified for all other major programs

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

Identification of major programs

Assistance Listings number	Name of federal program or cluster
84.007, 84.033, 84.038, 84.063, 84.268	Student Financial Assistance Cluster
84.042, 84.047	TRIO Cluster
84.031	Higher Education—Institutional Aid
84.425	COVID-19 Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs \$3,000,000

Auditee qualified as low-risk auditee? No

Financial statement findings

Financial statement findings were reported in the separately issued report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*.

Federal award findings and questioned costs

2023-101

Cluster name:	Student Financial Assistance Cluster
Assistance Listings numbers and names:	84.007 Federal Supplemental Educational Opportunity Grants 84.033 Federal Work-Study Program 84.038 Federal Perkins Loan Program—Federal Capital Contributions 84.063 Federal Pell Grant Program 84.268 Federal Direct Student Loans
Award year:	July 1, 2022 through June 30, 2023
Federal agency:	U.S. Department of Education
Compliance requirements:	Special tests and provisions
Questioned costs:	Unknown

Condition—Contrary to federal regulations and District policies and procedures, the District’s Student Financial Assistance Offices (Offices) at 7 of its 10 colleges did not accurately and/or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for 20 of 40 students we tested District-wide participating in the Federal Pell Grant (Pell) or Federal Direct Student Loans (Direct Loans) programs. Specifically, the Offices did not report:

- Timely student enrollment status changes for 10 students, as the Offices reported the changes between 3 to 56 days later than the required 60 days.
- Accurate student enrollment status changes for 15 students, as the Offices reported incorrect changes for these students, 5 of which were reported late, as described above.

Effect—The District’s students may not be asked to repay student financial assistance grants and loans if or when required if the NSLDS does not accurately reflect students’ enrollment status.

Cause—The District did not monitor its Student Financial Assistance Offices’ adherence to District-wide policies and procedures to ensure their compliance with Pell and Direct Loans requirements. Specifically, although the District had communicated District-wide policies to the SFA offices at each of its 10 colleges that are responsible for administering the federal programs, adhering to federal regulations, and following District-wide policies and procedures, it did not monitor the colleges’ adherence to them to ensure student data is reported accurately and timely. Thus, when the SFA offices at 7 of the 10 colleges did not follow the District-wide policies and procedures requiring them to review, verify, and correct, as necessary, the student data compiled from the District’s student information system before submitting reports to NSLDS, the District did not identify the errors and did not report student enrollment status changes timely.

Criteria—Federal regulations and District policies and procedures require reporting to the NSLDS all applicable students’ enrollment statuses and any enrollment-status changes for the Pell and Direct Loans programs within 60 days of the students’ change. Student enrollment status changes include reductions

or increases in attendance levels, withdrawals, graduations, or approved leaves of absence (34 Code of Federal Regulations [CFR] §§685.309[b][2] and 690.83[b][2]). Also, federal regulation requires establishing and maintaining effective internal control over federal awards that provides reasonable assurance that federal programs are being managed in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

Recommendations—The District should:

1. Require its Student Financial Assistance Offices to follow District-wide policies and procedures to:
 - a. Report accurate student enrollment statuses and changes to the NSLDS within 60 days of the students' change for all students receiving Pell and Direct Loans.
 - b. Review, verify, and correct as necessary the student-enrollment status data they compiled prior to submitting it to NSLDS.
2. Monitor its Student Financial Assistance Offices to ensure their compliance with District policies and procedures for the Pell and Direct Loans programs.

The District's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to audit and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

This finding is similar to prior-year finding 2022-101 and was initially reported in fiscal year 2015.

2023-102

Cluster name:

TRIO Cluster

Assistance Listings numbers and names:

84.042 **TRIO—Student Support Services**

84.047 **TRIO—Upward Bound**

Award numbers and years:

P047A171009, September 1, 2017 through August 31, 2022;
 P047A170820, September 1, 2017 through August 31, 2023;
 P042A200873, P042A201342, and P042A200859, September 1, 2020 through August 31, 2025;
 P047A221154 and P047A221160, September 1, 2022 through August 31, 2027

Federal agency:

U.S. Department of Education

Compliance requirement:

Eligibility

Questioned costs:

\$5,612

Condition—We identified 2 issues related to eligibility. First, for 2 of the 3 District colleges that administer the TRIO Cluster, the colleges did not review and approve eligibility determinations for 20 of 60 students we tested.¹ Specifically, we found that:

- For 10 of 28 students tested, GateWay Community College did not independently review and approve its eligibility determinations before awarding students services, contrary to its policies and procedures.
- For 10 of 10 students tested, South Mountain Community College did not independently review and approve its eligibility determinations before awarding students services and lacked procedures to do so.

Second, contrary to federal regulation, 1 of the 3 District's colleges that administers the Student Support Services program awarded 6 of 20 students grant aid when the students did not meet eligibility requirements. Specifically, we found that:

- For 6 of 20 students it awarded grant aid, GateWay Community College informed us that it incorrectly awarded grant aid totaling \$5,612 to these ineligible students because the students did not receive a federal Pell Grant, which is an eligibility criterion to receive grant aid for the Student Support Services program.

Effect—Without performing independent reviews and approvals of eligibility determinations that the colleges' policies and procedures require, GateWay and South Mountain Community Colleges have an increased risk of ineligible students participating in the program. In addition, GateWay Community College could potentially be required to repay to the federal agency the \$5,612 of awards it made to ineligible students.²

Cause—GateWay and South Mountain Community Colleges both experienced turnover in key personnel administering the TRIO Cluster. The new personnel at GateWay Community College were not aware of its policies and procedures requiring review and approval of eligibility determinations and grant aid requirements. South Mountain Community College's policies and procedures did not address review and approval of student records in determining eligibility.

Criteria—GateWay Community College's written policies and procedures require employees to perform an independent review and approval of their student eligibility determinations before awarding students program services (GateWay Community College—TRIO Upward Bound Eligibility Determination and Intake Process). Also, federal regulation requires establishing and maintaining effective internal control over federal awards that provides reasonable assurance that federal programs are being managed in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

Recommendations—The District should:

1. Require all the District colleges that administer the TRIO Cluster to follow or update policies and procedures to require an independent and knowledgeable employee to review and approve student eligibility determinations before awarding program services to them. This includes procedures to verify whether students meet all eligibility requirements, including whether they were awarded federal Pell Grants.
2. Train all employees responsible for administering the TRIO programs at the colleges on the District-wide policies and procedures.
3. Work with Gateway Community College and the U.S. Department of Education to resolve the \$5,612 in questioned costs.

The District's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to audit and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

This finding is similar to prior-year finding 2022-105 and was initially reported in fiscal year 2022.

¹ For 22 of the 22 students tested for Mesa Community College, we found that the College performed the eligibility determinations in compliance with federal regulations.

² Federal Uniform Guidance requires federal awarding agencies to follow up on audit findings and issue a management decision to ensure the recipient, the Office, takes appropriate and timely corrective action (2 CFR §200.513[c]). Further, it requires that federal awarding agencies' management decisions clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action, as directed by the federal awarding agencies (2 CFR §200.521)

2023-103

Assistance Listing number and name:

84.031 **Higher Education—Institutional Aid**

Award numbers and years:

P031S160090, October 1, 2016 through September 30, 2023;
P031S190167, October 1, 2019 through September 30, 2024;
P031S200096 and P031S200281, October 1, 2020 through September 30, 2025;
P031C210057 and P031C210077, October 1, 2021 through September 30, 2026;
P031S220015 and P031S220179, October 1, 2022 through September 30, 2027

Award year:

July 1, 2022 through June 30, 2023

Federal agency:

U.S. Department of Education

Compliance requirement:

Reporting and special tests and provisions

Questioned costs:

N/A

Condition—The District did not act in accordance with several federal regulations for its 10 endowments that 6 of the District’s 10 colleges established with Higher Education—Institutional Aid (HEIA) program monies that have been held by its Foundation since 2005. The District’s 10 endowments held with the Foundation ranged in value from \$66,200 to \$367,000 with a combined fiscal year-end balance of \$1.7 million, including interest earned.¹ Specifically, based on our review of the 10 required annual endowment reports, we found that the District and colleges did not:

- Submit 1 of the 10 required reports to the U.S. Department of Education to certify that endowment monies were spent in accordance with federal requirements.
- Review and approve 2 of 2 reports tested prior to submitting them to the U.S. Department of Education, and we noted that these 2 reports did not agree to Foundation records.

In addition, we found that the District and colleges were not aware of and did not evaluate each endowment’s investment performance with the Foundation and did not ensure that the Foundation’s investment policies met federal requirements.

Effect—The District’s failure to submit accurate endowment reports and the lack of monitoring over the Foundation’s administration of its endowments increases the risk that the U.S. Department of Education could terminate the endowments and require the District to reimburse it for the original endowment balances, including interest earned, if the District spent more of the endowments’ income than allowed by federal regulations. We did not note any instances of the District spending more than allowed based on the 2 reports tested.

Cause—The District reported that all the endowment reports submitted to the U.S. Department of Education were prepared by the Foundation and submitted by the colleges. However, the District did not have policies and procedures requiring the colleges to review the reports for accuracy, before they were submitted to the U.S. Department of Education. In addition, the District’s colleges separately contracted with the Foundation to administer the endowments, which included investing the endowment balances and disbursing a portion of the interest earned for allowable program activities. However, the District did not ensure that the Foundation was aware of the program’s requirements or have a plan for ensuring compliance. Further, the District did not have written policies and procedures to monitor the Foundation’s contract and the District’s endowments held with the Foundation, and had not designated anyone to centrally monitor these endowments.

Criteria—Federal regulation permits the District to designate its Foundation to invest and raise monies for the program’s endowments; however, the District is ultimately responsible for ensuring its endowments are administered in accordance with all federal regulations (34 CFR §628.3). The District is required to monitor the Foundation’s compliance with all federal requirements, including those that specify the investment types and risks allowed; require the endowments’ corpuses remain unspent during the grant award period; ensure it spends no more than 50 percent of the endowments’ earnings in accordance with the endowments’ purpose; and verify that endowment income is properly calculated and invested in a savings account or low-risk securities (34 CFR §§628.43 through .46). Additionally, federal regulation and the District colleges’ federal program award terms require the District to submit annual reports for each of its endowments certifying that the endowments comply with federal regulations (34 CFR §628.47[f]). Finally, federal regulation requires establishing and maintaining effective internal control over federal awards that provides reasonable assurance that federal programs are being managed in compliance with all applicable laws, regulations, and award terms (2 CFR §200.303).

Recommendations—The District should develop and implement written policies and procedures to:

1. Require the colleges to review reports for accuracy prior to certifying them and submitting them to the U.S. Department of Education.
2. Update its endowment contracts with the Foundation to include provisions that:
 - a. Require the Foundation to provide information on each endowment to the District for inclusion in the annual reports.
 - b. Specify the types of investments and investment risks allowed by federal regulations.
 - c. Require the Foundation to provide periodic reporting to the District and applicable colleges about the endowments’ investment performance, income calculations, disbursements made from endowment interest, and compliance with federal regulations.
3. Designate an employee to centrally monitor the endowments with the Foundation to ensure the endowments are properly accounted for, spent, and invested in accordance with federal regulations.
4. Ensure that the District’s required endowment annual reports are certified and submitted to the U.S. Department of Education by the District only after the reports have been reviewed and approved for accuracy and agreement to the Foundation’s records by the responsible District employee.

The District’s corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to audit and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

This finding is similar to prior-year finding 2022-104 and was initially reported in fiscal year 2021.

¹ The endowment grant award numbers and years are as follows: P031010003, October 1, 2001 through September 30, 2006; P031S080044, October 1 2007 through September 30, 2012; P031S080118, October 1, 2008 through September 30, 2014; P031S090050, October 1, 2009 through September 30, 2014; P031A110194, October 1, 2011 through September 30, 2016 (2 endowments); P031A110200, October 1, 2011 through September 30, 2017; P031S150085, October 1, 2015 through September 30, 2020; P031S150098, October 1, 2015 through September 30, 2021; and P031S160090, October 1, 2016 through September 30, 2023.

DISTRICT SECTION

**MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2022 - 6/30/2023**

Federal Awarding Agency/Program Title	Assistance Listings Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned by Funder Pass-Through Entity	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
DEPARTMENT OF AGRICULTURE								
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE (NLGCA)	10.326		U.S. DEPARTMENT OF AGRICULTURE	ASU80000179	\$5,639	\$5,639	N/A	\$0
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	07-86-47 07-87-43	\$222,057	\$222,057	CHILD NUTRITION CLUSTER	\$222,057
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		WILDFIRE	ADES18-195811	\$29,456	\$29,456	SNAP CLUSTER	\$29,456
TOTAL DEPARTMENT OF AGRICULTURE					<u>\$257,152</u>			
DEPARTMENT OF DEFENSE								
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002				\$339,281	\$339,281	N/A	\$0
CENTERS FOR ACADEMIC EXCELLENCE	12.598		UNIVERSITY OF ARIZONA	2020-20061700005	\$16,893	\$16,893	N/A	\$0
CYBERSECURITY CORE CURRICULUM	12.905		UNIVERSITY OF ARKANSAS LITTLE ROCK	253315-22EMCC	\$8,772	\$8,772	N/A	\$0
TOTAL DEPARTMENT OF DEFENSE					<u>\$364,946</u>			
DEPARTMENT OF LABOR								
WIOA ADULT PROGRAM	17.258		ARIZONA DEPARTMENT OF EDUCATION	23AEWIOA-312421	\$18,219	\$18,219	WIOA Cluster	\$2,390,643
WIOA YOUTH ACTIVITIES	17.259		ARIZONA OFFICE OF ECONOMIC OPPORTUNITY	AA-36307-21-55-A-4	\$2,372,424	\$2,372,424	WIOA Cluster	\$2,390,643
H-1B JOB TRAINING GRANTS	17.268		PIMA COMMUNITY COLLEGE	Pima CC Subaward 100719	\$288,255	\$288,255	N/A	\$0
TOTAL DEPARTMENT OF LABOR					<u>\$2,678,898</u>			
DEPARTMENT OF STATE								
ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS	19.009		NORTHERN VIRGINIA UNIVERSITY	SECAGD22CA0021	\$127,428		N/A	\$0
TOTAL DEPARTMENT OF STATE					<u>\$127,428</u>			
DEPARTMENT OF TREASURY								
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	ARIZONA GOVERNOR'S OFFICE	ISA-ARPA-MCCCDG-042022-11	\$51,958	\$2,028,664	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	CITY OF AVONDALE	22-037C	\$192,902	\$2,028,664	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	CITY OF PEORIA	ACON28722	\$109,727	\$2,028,664	N/A	\$0
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	CITY OF PHOENIX	074491515, 157096-001	\$1,674,077	\$2,028,664	N/A	\$0
TOTAL DEPARTMENT OF TREASURY						<u>\$2,028,664</u>		
NATIONAL AERONAUTICS & SPACE ADMINISTRATION								
SCIENCE	43.001		UNIVERSITY OF ARIZONA	PO #342523	\$17,379	\$17,379	N/A	\$0
TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION					<u>\$17,379</u>			
INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES								
GRANTS TO STATES	45.310		ARIZONA DEPARTMENT OF LIBRARY AND PUBLIC RECORDS	2022-0340-W5	\$4,000	\$4,000	N/A	\$0
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES OR NATIONAL ENDOWMENT FOR THE ARTS OR NATIONAL ENDOWMENT FOR THE HUMANITIES					<u>\$4,000</u>			
NATIONAL SCIENCE FOUNDATION								
MATHEMATICAL AND PHYSICAL SCIENCES	47.049				\$25,211	\$25,211	N/A	\$0
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		UNIVERSITY OF TEXAS EL PASO	226100958H	\$7,168	\$95,999	N/A	\$0
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		NORTHERN ARIZONA UNIVERSITY	1004115-02 2120021, V2022b0002,	\$88,831	\$95,999	N/A	\$0
STEM EDUCATION	47.076		ARIZONA STATE UNIVERSITY	V2022b0005, V2022b0006	\$98,871	\$1,837,187	N/A	\$0
STEM EDUCATION	47.076		PENN STATE UNIVERSITY	2229983	\$6,516	\$1,837,187	N/A	\$0
TOTAL NATIONAL SCIENCE FOUNDATION						<u>\$1,958,397</u>		
SMALL BUSINESS ADMINISTRATION								
COVID-19 - SMALL BUSINESS DEVELOPMENT CENTERS	59.037	COVID-19			\$1,308,351	\$3,588,523	N/A	\$0
SMALL BUSINESS DEVELOPMENT CENTERS	59.037				\$2,280,172	\$3,588,523	N/A	\$0
TOTAL SMALL BUSINESS ADMINISTRATION						<u>\$3,588,523</u>		
DEPARTMENT OF EDUCATION								
ADULT EDUCATION BASIC GRANTS TO STATES	84.002		ARIZONA DEPARTMENT OF EDUCATION	23FABASC-312421-01A, 23FIELCC-312421-01A, 23FIECTC-312421-01A, 23FIECCO-312421-01A, 23FPRLEC-312421-01A	\$4,524,083	\$4,524,083	N/A	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007				\$3,201,415	\$3,201,415	STUDENT FINANCIAL ASSISTANCE CLUSTER	\$126,047,717
IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES (TITLE I, PART A)	84.010		ARIZONA DEPARTMENT OF EDUCATION	22FT17T-210133-01A, 22FT17T-212481-01A, 23FT17T-310133-01A, 23FT17T-312481-01A	\$242,266	\$242,266	N/A	\$0
SPECIAL EDUCATION GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	22FESCBG-210133-09A, 23FESCBG-310133-09A, 23FESCBG-312481-09A	\$102,289	\$102,289	SPECIAL EDUCATION CLUSTER (IDEA)	\$102,289
HIGHER EDUCATION INSTITUTIONAL AID	84.031				\$5,104,022	\$5,104,022	N/A	\$0
FEDERAL WORK-STUDY PROGRAM	84.033				\$1,522,328	\$1,522,328	STUDENT FINANCIAL ASSISTANCE CLUSTER	\$126,047,717
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038				\$53,636	\$53,636	STUDENT FINANCIAL ASSISTANCE CLUSTER	\$126,047,717
TRIO STUDENT SUPPORT SERVICES	84.042				\$527,117	\$527,117	TRIO CLUSTER	\$845,825
TRIO UPWARD BOUND	84.047				\$318,708	\$318,708	TRIO CLUSTER	\$845,825
CAREER AND TECHNICAL EDUCATION BASIC GRANTS TO STATES	84.048		ARIZONA DEPARTMENT OF EDUCATION	22FCTDBG-212331-20A, 23FCTDBG-312331-20A	\$2,163,301	\$2,163,301	N/A	\$0
FEDERAL PELL GRANT PROGRAM	84.063				\$87,188,582	\$87,188,582	STUDENT FINANCIAL ASSISTANCE CLUSTER	\$126,047,717
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116		ARIZONA STATE UNIVERSITY	ASU800000277	\$100,571	\$100,571	N/A	\$0
FEDERAL DIRECT STUDENT LOANS	84.268				\$34,081,756	\$34,081,756	STUDENT FINANCIAL ASSISTANCE CLUSTER	\$126,047,717
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335				\$168,870	\$168,870	N/A	\$0
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		MARICOPA COUNTY SCHOOL SUPERINTENDENT	S365A210003	\$6,050	\$6,050	N/A	\$0
COVID-19 - SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	84.367	COVID-19	ARIZONA DEPARTMENT OF EDUCATION	22FARHMG-210133-01A	\$60	\$38,578	N/A	\$0
SUPPORTING EFFECTIVE STATE GRANTS, TITLE II, PART A	84.367		ARIZONA DEPARTMENT OF EDUCATION	23FT17T-310133-03A, 23FT17T-312481-03A	\$38,518	\$38,578	N/A	\$0
EDUCATION INNOVATION & RESEARCH	84.411		CENTER FOR THE FUTURE OF ARIZONA	U411C190109	\$49,475	\$49,475	N/A	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		ARIZONA DEPARTMENT OF EDUCATION	22FT47T-210133-01A, 23FT47T-310133-01A, 23FT47T-312481-01A	\$18,581	\$18,581	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	21FESSH-110133-01A, 21FESSH-112481-01A	\$122,747	\$74,797,102	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425E			\$8,211,370	\$74,797,102	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425F			\$54,467,076	\$74,797,102	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425L			\$9,322,542	\$74,797,102	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425SL			\$649,847	\$74,797,102	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425SS			\$1,579,714	\$74,797,102	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425U	ARIZONA DEPARTMENT OF EDUCATION	21FESSH-110133-01A, 21FESSH-112481-01A	\$443,806	\$74,797,102	N/A	\$0
TOTAL DEPARTMENT OF EDUCATION						<u>\$214,208,730</u>		

DEPARTMENT OF HEALTH AND HUMAN SERVICES							
<i>CHILD CARE AND DEVELOPMENT BLOCK GRANT</i>	93.575	ARIZONA DEPARTMENT OF ECONOMIC SECURITY	D122-002326, P0001273602	\$1,015,144	\$1,015,144	CCDF CLUSTER	\$1,015,144
<i>MEDICAL ASSISTANCE PROGRAM</i>	93.778	ARIZONA HEALTH CARE COST CONTAINMENT SYSTEM	YH23-0016, YH23-0039	\$7,220	\$7,220	MEDICAID CLUSTER	\$7,220
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$1,022,364</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS				<u>\$226,256,480</u>			

Please Note:
Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2022 - 6/30/2023

Summary of significant accounting policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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. Also included in the schedule is \$22,003,094 in revenues recorded for the Educational Stabilization Fund (Assistance Listings Number 84.425F) program that were received by the District to recover lost revenues. In addition, for the Higher Education – Institutional Aid (Assistance Listings Number 84.031) program the District recorded on the SEFA a total of \$1,723,227 for endowment funds that are federally restricted. The total balance is from prior year endowments that are each being held for 20 years. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

10% De Minimis Cost Rate

The District did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Maricopa County Community College District for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Federal Assistance Listings numbers

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2023 Federal Assistance Listings.

Loans outstanding

The expenditures reported on the schedule of expenditures of federal awards for the Federal Perkins Loan Program – Federal Capital Contributions (Assistance Listings Number 84.038) included loan balances outstanding at June 30, 2023 of \$53,636.40.

DISTRICT RESPONSE



2411 W. 14th Street, Tempe, Arizona 85281 - 6942 • T 480.731.8000 • F 480.731.8506 • www.maricopa.edu

March 29, 2024

Lindsey A. Perry
Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary corrective action plan as required by the standards applicable to financial audits contained in Government Auditing Standards and by 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*. Specifically, for each finding, we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action planned, and the anticipated completion date.

Sincerely,

Dawn D. Rector, CPA, MBA.
Interim Associate Chief Financial Officer and Controller

**Maricopa County Community College District
Corrective Action Plan
Year Ended June 30, 2023**

2023-101

Cluster Name: Student Financial Assistance Cluster
Assistance Listing number and name: 84.007 Federal Supplemental Educational Opportunity Grants
84.033 Federal Work-Study Program
84.038 Federal Perkins Loan Program-Federal Capital Contributions
84.063 Federal Pell Grant Program
84.268 Federal Direct Student Loans
Award Year: July 1, 2021 through June 30, 2022
Federal Agency: U.S. Department of Education
Compliance Requirements: Special tests and provisions
Questioned Costs: Unknown
Name of Contact Persons: Joshua Lindenberg, District Director of Financial Aid
Anticipated Completion Date: December 31, 2024

The Maricopa County Community College District understands the importance of reporting accurate student enrollment statuses and all student enrollment status changes to the National Student Loan Database (NSLDS) for the Pell and Direct Loan programs. System improvements were completed in June 2023 to reduce and prevent enrollment reporting errors. The District will continue to enhance internal controls by expanding procedures to proactively monitor, detect, and correct unresolved enrollment reporting errors and will conduct semi-annual quality assurance reviews of student accounts to ensure enrollment data is reported appropriately to the NSLDS. The district will assess and enhance the existing enrollment reporting transmission schedule, documenting and disseminating a final copy to staff to ensure optimal efficiencies and reduce enrollment reporting errors caused by the timing of data transmission and error processing.

2023-102

Cluster name: TRIO Cluster
Assistance Listing number and name: 84.042 TRIO – Student Support Services
84.047 TRIO – Upward Bound
Award numbers and years: P047A171009, September 1, 2017 through August 31, 2022
P047A170820, September 1, 2017 through August 31, 2023
P042A200873, P042A201342, and P042A200859, September 1, 2020 through August 31, 2025
P047A221154 and P047A221160, September 1, 2022 through August 31, 2027
Federal Agency: U.S. Department of Education
Compliance Requirements: Eligibility
Questioned costs: \$5,612
Name of contact persons: Kristina Winterstein, Associate Controller, District Business Services
Anticipated completion date: June 30, 2024

The District is aware of the importance of maintaining effective internal control over federal awards and ensuring compliance with applicable federal regulations. The District will work with the TRIO project directors at each college to review and revise existing procedures to require an independent and knowledgeable employee review and approve student eligibility determinations prior to awarding program services to them. The District will enhance communication and training efforts to ensure that the TRIO project directors and all staff administering the TRIO programs understand all eligibility requirements and related district-wide policies and procedures. As of March 21, 2024, the questioned costs for the program have been resolved.

2023-103

Assistance Listing number and name: 84.031 Higher Education – Institutional Aid
Award numbers and years: P031S160090, October 1, 2016 through September 30, 2023
P031S190167, October 1, 2019 through September 30, 2024
P031S200096 and P031S200081, October 1, 2020 through September 30, 2025
P031C210057 and P031C210077, October 1, 2021 through September 30, 2026
P031S220015 and P031S220179, October 1, 2022 through September 30, 2027
Federal Agency: U.S. Department of Education
Compliance Requirements: Reporting and special tests and provisions
Questioned costs: Unknown
Name of contact persons: Kristina Winterstein, Associate Controller, District Business Services
Diana Aguirre-Rosales, Fiscal Director, Maricopa Community Colleges Foundation
Anticipated completion date: December 31, 2024

The District is aware of the importance of ensuring that reports submitted are reviewed for accuracy prior to submission and implemented new processes for report review and submission in November 2023. On February 7, 2024, after multiple requests, the U.S. Department of Education (ED) provided the District with access to ED’s reporting system, which will allow the District to timely submit reports. The District will coordinate with the Maricopa Community Colleges Foundation to ensure that the endowment contracts include all necessary federal regulation information and that the investment and disbursement of funds are in accordance with federal regulations.



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March 29, 2024

Lindsey A. Perry
Auditor General
2910 N. 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by 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*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

Dawn D. Rector, CPA, MBA.
Interim Associate Chief Financial Officer and Controller

Maricopa County Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

Status of Financial Statement Findings

District deficiencies related to supervisors not reviewing and approving employee time sheets increases the risk of fraud and potential misuse of public funds.

Finding No: 2022-01. This finding initially occurred in fiscal year 2014.

Status: Partially corrected

As of June 30, 2023, the District had not resolved the inconsistent use of the District's documented procedures that require advance review and approval of employee time reporting or maintaining documentation of post-payment approval. The District's Human Capital Management System (HCM) is configured to require supervisory approval of time sheets prior to paying employees for hours recorded; however, because Department of Labor regulations require that employees be paid for time worked regardless of approval status, a system-generated approval process is used to ensure employees are paid timely. As a compensating control, the system-generated approval process triggers an automated email to supervisors following each bi-weekly payroll run identifying unapproved time and providing an opportunity for supervisors to manually approve employee time worked and paid. While supervisors may have subsequently manually approved employee time worked, documentation is incomplete to substantiate approvals.

There are many budget checks of all expenses, including wages, that are monitored and any material deviations from budget or large variances from prior year's actual expenses are investigated. Furthermore, all grant-funded time sheets that are not approved by a supervisor are manually certified by the project director.

Additional communications, reminders, monitoring, exception reporting, and other efforts to increase compliance and improve approval documentation are currently being enacted. These include scheduling time on all supervisors' calendars at noon of each bi-weekly payroll deadline, prompting timely review and approval of employee time. Starting at 8:00 a.m. on the morning of each bi-weekly payroll deadline, all supervisors who have not yet approved employee time will receive hourly reminders with links to HCM to review and approve employee time. In addition, reports of supervisors who have not yet approved employee time by noon will be elevated to relevant district and college personnel to allow time for additional communication directly from these key individuals (rather than the system-generated emails) and prior to the 5:00 p.m. deadline that triggers the system-generated approval. Additional efforts are underway to consider system enhancements to replace the current manual approval process [that follows the system-generated approval] with a tool that allows supervisors to access the system to approve employee time after each bi-weekly payroll is processed.

District Accounts Payable Department did not follow verification controls over vendor information, which allowed public monies totaling \$28,612 to be stolen by fraudsters.

Finding No: 2022-02

Status: Fully corrected

Maricopa County Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

Status of Federal Award Findings and Questioned Costs

Cluster Name: Student Financial Assistance Cluster

Assistance Listing number and name:

84.007 Federal Supplemental Educational Opportunity Grants

84.033 Federal Work-Study Program

84.038 Federal Perkins Loan Program—Federal Capital Contributions

84.063 Federal Pell Grant Program

84.268 Federal Direct Student Loans

Finding No: 2022-101. This finding initially occurred in fiscal year 2014.

Status: Partially corrected

The Maricopa County Community College District understands the importance of reporting accurate student enrollment statuses and all student enrollment status changes to the National Student Loan Database (NSLDS) for the Pell and Direct Loan programs within 60 days. The district has implemented several improvements to partially correct the findings, including developing system improvements to reduce and prevent enrollment reporting errors, which were completed in June 2023. The impact of these improvements will begin to be reflected in FY 2024. Investigation continues to determine the need to modify business processes with the third-party vendor acting as an intermediary for transmitting enrollment reporting data to the NSLDS. Plans to assess and enhance the existing enrollment reporting transmission schedule and reduce enrollment reporting errors caused by the timing of data transmission and error processing are underway. The district continues to improve communication and training and enhance internal controls to ensure the timely review and correction of identified enrollment data before submission to the NSLDS.

Cluster Name: Student Financial Assistance Cluster

Assistance Listing number and name:

84.007 Federal Supplemental Educational Opportunity Grants

84.033 Federal Work-Study Program

84.038 Federal Perkins Loan Program—Federal Capital Contributions

84.063 Federal Pell Grant Program

84.268 Federal Direct Student Loans

Finding No: 2022-102

Status: Fully corrected

Maricopa County Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

Cluster Name: Student Financial Assistance Cluster

Assistance Listing number and name:

84.007 Federal Supplemental Educational Opportunity Grants

84.033 Federal Work-Study Program

84.038 Federal Perkins Loan Program—Federal Capital Contributions

84.063 Federal Pell Grant Program

84.268 Federal Direct Student Loans

Finding No: 2022-103

Status: Fully corrected

Assistance Listing number and name: 84.031 Higher Education – Institutional Aid

Award numbers and years: P031S150085, October 1, 2015 through September 30, 2020

P031S150032, October 1, 2015 through September 30, 2021

P031S150098, October 1, 2015 through September 30, 2021

P031S160090, October 1, 2015 through September 30, 2021

P031S190167, October 1, 2015 through September 30, 2024

P031S2000096, October 1, 2020 through September 30, 2025

P031S2000081, October 1, 2020 through September 30, 2025

P031C210057, October 1, 2021 through September 30, 2026

P031C210077, October 1, 2021 through September 30, 2026

Finding No: 2022-104. This finding initially occurred in fiscal year 2021.

Status: Partially corrected

The District submitted endowment reports for nine of its 10 endowments in 2023. One report remained outstanding due to Department of Education delays in providing staff with access to the EFRS reporting system. The appropriate grant manager obtained access February 7, 2024 and successfully submitted the report. The District continues to work with MCCCCD Foundation leadership to ensure updates to their investment policies comply with applicable federal endowment regulations. In addition, the District continues to work with the MCCCCD Foundation accounting team to review endowment reports prior to their submission to the Department of Education to ensure that amounts reported are compliant with federal endowment regulations.

Cluster name: TRIO Cluster

Assistance Listing number and name: 84.042 TRIO – Student Support Services

84.047 TRIO – Upward Bound

Award numbers and years: P042A200873, September 1, 2020 through August 31, 2025

P042A201342, September 1, 2020 through August 31, 2025

P042A200859, September 1, 2020 through August 31, 2025

P047A171009, September 1, 2017 through August 31, 2022

P047A171082, September 1, 2017 through August 31, 2022

Finding No: 2022-105.

Status: Partially corrected

Maricopa County Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

The District is aware of the importance of maintaining effective internal control over its federal awards and ensuring compliance with applicable federal regulations. The District continues to work with TRIO project directors to reinforce the need to follow established procedures for reviewing and approving student eligibility and to maintain compliance with federal regulations.

Cluster name: Not applicable

Assistance Listing number and name: Not applicable

Questioned costs: Not applicable

Finding No: 2022-106

Status: Fully corrected

