

**Single Audit Act Supplementary
Financial and Compliance
Report Section**

City Colleges of Chicago
Community College District No. 508
Fiscal year ended June 30, 2024

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**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***

Independent Auditor's Report

Board of Trustees of
City Colleges of Chicago
Community College District No. 508

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities and the discretely presented component unit of City Colleges of Chicago, Community College District No. 508 (City Colleges), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City Colleges' basic financial statements, and have issued our report thereon dated November 26, 2024. The financial statements of the discretely presented component unit (City Colleges of Chicago Foundation) were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City Colleges' 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 City Colleges' internal control. Accordingly, we do not express an opinion on the effectiveness of City Colleges' 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 a 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 a 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City Colleges' 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*.

City Colleges' Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on City Colleges' response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. City Colleges' response was not subjected to other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City Colleges' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Chicago, Illinois
November 26, 2024

**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**

Independent Auditor's Report

Board of Trustees of
City Colleges of Chicago
Community College District No. 508

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City Colleges of Chicago, Community College District No. 508's (City Colleges) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of City Colleges' major federal programs for the year ended June 30, 2024. City Colleges' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City Colleges complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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). 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 City Colleges 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of City Colleges' 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 City Colleges' federal 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 City Colleges' 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 GAAS, *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 City Colleges' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 City Colleges' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City Colleges' 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 City Colleges' 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on City Colleges' response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City Colleges' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003 to be significant deficiencies.

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.

Government Auditing Standards requires the auditor to perform limited procedures on City Colleges' response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City Colleges' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and the discretely presented component unit of City Colleges as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City Colleges' basic financial statements. We issued our report thereon dated November 26, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 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 auditing standards generally accepted in the United States of America. 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.

RSM US LLP

Chicago, Illinois
November 26, 2024

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
U.S. Department of Education -					
Student Financial Assistance Cluster:					
Federal Pell Grant Program	84.063		P063P	\$ 61,412,836	\$ -
Federal Work-Study Program	84.033		P033A	1,105,080	-
Federal Supplemental Educational Opportunity Grants	84.007		P007A	1,899,170	-
Federal Direct Student Loans	84.268		P268K	4,391,997	-
Total Student Financial Assistance Cluster:				68,809,083	-
TRIO Cluster:					
TRIO - Student Support Services					
Student Support Services	84.042A		P042A200869-22	53,701	-
Student Support Services	84.042A		P042A200869-23	269,051	-
Student Support Services	84.042A		P042A201422-22	35,774	-
Student Support Services	84.042A		P042A201422-23	264,944	-
Student Support Services	84.042A		P042A201393-22	58,111	-
Student Support Services	<u>84.042A</u>		P042A201393-23	255,085	-
Subtotal	84.042A			936,666	-
TRIO - Talent Search					
Talent Search	84.044A		P066A210039-22	24,236	-
Talent Search	<u>84.044A</u>		P066A210039-23	358,109	-
Subtotal	84.044A			382,345	-
TRIO - Educational Opportunity Centers					
Educational Opportunity Centers	84.066A		P066A210039-23	8,938	-
Educational Opportunity Centers	<u>84.066A</u>		P066A210039-24	133,873	-
Subtotal	84.066A			142,811	-
Total TRIO Cluster				1,461,822	-
Adult Education - Basic Grants to States					
Passed through the Illinois Community College Board					
Adult Education - Basic Grants to States	<u>84.002A</u>	684-01-1625		1,864,879	-
Subtotal	84.002A			1,864,879	-

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
U.S. Department of Education - (Continued)					
Higher Education Institutional Aid					
Title V Northeastern Illinois University Cooperative	84.031S		P031S180151-22	\$ 6,074	\$ -
Title V Northeastern Illinois University Cooperative	84.031S		P031S180151-23	182,981	-
TRUMomentum HSI Project	<u>84.031S</u>		P031S230274-24	168,813	-
Subtotal	84.031S			<u>357,868</u>	<u>-</u>
Mathematics, Engineering, Technology, Apoyo, and Science (METAS)	84.031C		P031C210013-23	151,906	-
Mathematics, Engineering, Technology, Apoyo, and Science (METAS)	84.031C		P031C210013-24	390,795	-
Passed through Northeastern Illinois University					
H.S.I. STEM and Articulation	<u>84.031C</u>	21061-210822-1-HWC		<u>238,190</u>	<u>-</u>
Subtotal	84.031C			<u>780,891</u>	<u>-</u>
Predominantly Black Institutions Program - Formula Grants	84.031P		P031P210009-23	77,262	-
Predominantly Black Institutions Program - Formula Grants	84.031P		P031P210009-24	272,489	-
Predominantly Black Institutions Program - Formula Grants	<u>84.031P</u>		P031P210009-24	<u>200,904</u>	<u>-</u>
Subtotal	84.031P			<u>550,655</u>	<u>-</u>
Total	84.031			<u>1,689,414</u>	<u>-</u>
Career and Technical Education - Basic Grants to States					
Passed through the Illinois Community College Board					
Perkins III Grant	84.048	CTE50823		74,128	-
Perkins III Grant	84.048	CTE50824		1,284,673	-
CTE Perkins Leadership Grant	<u>84.048</u>	CTEPL-50804-24		<u>44,399</u>	<u>-</u>
Subtotal	84.048			<u>1,403,200</u>	<u>-</u>
COVID-19 Education Stabilization Fund					
Passed through the Illinois Community College Board					
COVID-19 Governor's Emergency Education Relief Fund (GEER II)	<u>84.425C</u>	684-00-2727		<u>345,395</u>	<u>-</u>
Subtotal	84.425C			<u>345,395</u>	<u>-</u>
Passed through the Illinois Community College Board					
COVID-19 Maximizing On-Site and Virtual Experiences	<u>84.425P</u>	PL116-136		<u>819,452</u>	<u>-</u>
Subtotal	84.425P			<u>819,452</u>	<u>-</u>
Subtotal	84.425			<u>1,164,847</u>	<u>-</u>

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
U.S. Department of Education - (Continued)					
Strengthening Minority-Serving Institutions					
Olive Harvey College	84.382A		P382A150033-22	\$ 10,970	\$ -
Olive Harvey College	84.382A		P382A150033-23	15,347	-
Pipeline to Careers in Healthcare	84.382A		P382A150024-22	26,534	-
Pipeline to Careers in Healthcare	<u>84.382A</u>		P382A150024-23	<u>4,212</u>	<u>-</u>
Subtotal	84.382A			<u>57,063</u>	<u>-</u>
Research and Development Cluster:					
Fund for the Improvement of Postsecondary Education					
Veteran Student Success	84.116G		P116G220043	13,803 *	-
Illinois SCOERS: Support for the Creation of Open Educational Resources	84.116T		P116T210005	23,151 *	-
CFCP: Malcolm X College Initiatives for Minority Male Mentoring	84.116Z		P116Z230291	360,081	-
CFCP: Roadmap for High School Seniors in Chicago	84.116Z		P116Z230030	130,236	-
Development of Open Education Resource (OER)	<u>84.116Z</u>		P116Z230059	<u>182,564</u>	<u>-</u>
Subtotal	84.116Z			<u>672,881</u> *	<u>-</u>
Total	84.116			<u>709,835</u>	<u>-</u>
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and and Secondary Education Community Projects					
Full-Service Community Schools and Promise Neighborhood Truman Middle College Career and Technical Education Program	84.215K		S215K220247	<u>24,541</u>	<u>-</u>
Education Research, Development and Dissemination					
Passed through Columbia University, Teachers College Exploring the Experiences and Outcomes of English Learners in Community College	84.305A	511145		<u>2,290</u>	<u>-</u>
Total Expenditures - U.S. Department of Education				<u>77,186,974</u>	<u>-</u>
U.S. Department of Health and Human Services -					
Head Start Cluster:					
Passed through the City of Chicago Department of Family and Support Services:					
Head Start Program	93.600	181584		\$ 2,025	\$ -
Head Start Program	93.600	228913		240,561	-
Head Start Program	93.600	258948		335,377	-
Early Head Start	93.600	228947		493,823	-
Early Head Start	<u>93.600</u>	258949		<u>694,759</u>	<u>-</u>
Total Headstart Cluster	93.600			<u>1,766,545</u>	<u>-</u>

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
U.S. Department of Health and Human Services - Continued					
Mental and Behavioral Health Education and Training Grants					
Passed through Health Resources and Services Administration:					
Opioid Family Support	93.732	T26HP39443		\$ 500,813	\$ -
Mental and Behavioral Health Education and Training Grants					
Passed through Health Resources and Services Administration:					
Mental and Behavioral Health Education and Training Grants	<u>93.732</u>	T26HP39443		32,431	-
Total	93.732			<u>533,244</u>	<u>-</u>
Child Care and Development Block Grant / CCDF Cluster					
Passed through the Illinois State Board of Education:					
Early Childhood Access Consortium for Equity Act (ECACE)	93.575	684-05-2866		3,357,336	-
Total CCDF Cluster				<u>3,357,336</u>	<u>-</u>
Research and Development Cluster					
Biomedical Research and Research Training					
Passed through the National Institute of Health and the University of Illinois at Chicago:					
Bridges to the Baccalaureate Research Training Program	93.859	IT34GM142627-01		19,181 *	-
Substance Abuse and Mental Health Services					
Projects of Regional and National Significance					
Suicide Prevention Program	93.243		1H79SM086292-01	64,036	-
PPHF Geriatric Education Centers					
Passed through Rush University Medical Center					
Geriatrics Workforce Enhancement Program	93.969	U1QHP28715-08-01		3,240	-
Total Expenditures - U.S. Department of Health and Human Services				<u>5,743,582</u>	<u>-</u>
U.S. Department of Agriculture -					
Passed through the Illinois State Board of Education:					
Child and Adult Care Food Program	10.558	15016508051		\$ 7,607	-
Child and Adult Care Food Program	<u>10.558</u>	15016508051		112,555	-
Subtotal	10.558			<u>120,162</u>	<u>-</u>
Total Expenditures - U.S. Department of Agriculture				<u>120,162</u>	<u>-</u>
U.S. Department of Labor -					
Registered Apprenticeship					
Passed through Illinois Department of Commerce and					
H-1B Job Training Grants - CAP-IT Apprenticeship Grant	17.268	684-00-2334		135,592	-
Total Expenditures - U.S. Department of Labor				<u>135,592</u>	<u>-</u>

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
National Science Foundation					
Research and Development Cluster:					
STEM Education (formerly Education and Human Resources)					
Passed through Chicago State University:					
Louis Stokes STEM Pathways & Research Alliances (LSAMP)	47.076	HRD1911341		\$ 4,500 *	\$ -
Exploring the Impact of Cultural Wealth and Scholarships					
S-STEM Scholars Program	47.076	DUE-1833435		189,555 *	-
Building Capacity: Building Bridges into Engineering and					
Computer Science	47.076	DUE-1832553		368,975 *	-
Improving Undergraduate STEM Education:HSI					
Integrating Principles of Social Justice into Engineering Education	47.076	2247875		32,368 *	-
Passed through the University of Illinois at Champaign/Urbana					
Enduring Transfer Pathways to Graduate Education in STEM	47.076	111511-19398		9,246 *	-
Passed through the Institute for Future Intelligence, Inc. (IFI)					
Using Advanced Technology to Enhance Learning and Teaching					
in Science Labs at Two-Year Colleges	47.076	2329563		34,029 *	-
Direct Awards:					
Truman and UChicago Data Science Preceptors Track II	47.076		2247858	138,273 *	-
Developing a Biotechnology Degree Program to Train Skilled					
Biotechnicians in Chicago	47.076		DUE-2100370	73,188 *	-
Organizational Change for Gender Equity in STEM Academic Professions					
ADVANCE Catalyst Participatory Action Research	47.076		2140262	131,928 *	-
Subtotal	47.076			982,062	-
Computer and Information Science and Engineering					
Collaborative Research: CAFECS: Developing Equitable Computer					
Science Pathways from High School to College	47.076		2122907	10,000 *	-
Total Expenditures - National Science Foundation				992,062	-

* Total Research and Development Cluster - \$1,721,078.

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
U.S. Department of Transportation -					
Passed through the Illinois Department of Transportation:					
Federal Highway Administration					
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	S-HCCTP-510		\$ 334,225	\$ -
Total Highway Planning and Construction				<u>334,225</u>	<u>-</u>
Total Expenditures - U.S. Department of Transportation				<u>334,225</u>	<u>-</u>
U.S. Department of Justice -					
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus					
Office on Violence Against Women					
Project SAFE	16.525		2020-WA-AX-0008	252,449	-
Project SAFE	<u>16.525</u>		15JOVW-23-GG-0446X-HBCU	<u>106,623</u>	<u>-</u>
Total	16.525			<u>359,072</u>	<u>-</u>
Passed through the Illinois Criminal Justice Information Authority					
Office of Justice Programs/ Office for Victims of Crime					
Crime Victim Assistance/Victim of Crime Act	<u>16.575</u>	546-00-1745		<u>469,237</u>	<u>-</u>
Total	16.575			<u>469,237</u>	<u>-</u>
Total Expenditures - U.S. Department of Justice				<u>828,309</u>	<u>-</u>
U.S. Department of Defense					
Passed through the Office of Naval Research					
National Defense Education Program					
Advancing Opportunities for Women in STEM	12.006	N62880		<u>1,232,453</u>	<u>-</u>
Total Expenditures - U.S. Department of Defense				<u>1,232,453</u>	<u>-</u>

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
U.S. Department of Treasury					
Coronavirus State Fiscal Recovery Funds-American Rescue Plan Act					
Passed through the City of Chicago Department of Family and Support Services:					
COVID-19 Apprenticeships & Work-Based Learning	21.027	212797		\$ 1,588,545	\$ -
Coronavirus State and Local Fiscal Recovery Funds					
Passed through the Illinois Community College Board:					
COVID-19 College Bridge	21.027	684-05-2840		487,202	-
The American Rescue Plan Act/State Fiscal Recovery Fund Program					
Passed through the Illinois Department of Commerce and Economic Opportunity:					
COVID-19 Job Training Economic Development Program (JTED)	21.027	420-27-2731		166,238	-
Coronavirus State Fiscal Recovery Funds-American Rescue Plan Act					
Passed through the City of Chicago Office of Budget and Management					
COVID-19 Youth Employment Program	21.027	1276632		196,420	-
Total Expenditures - U.S. Department of Treasury	21.027			2,438,405	-
U.S. Department of Energy					
Energy Efficiency and Renewable					
Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance					
Passed through the University of Illinois at Chicago:					
University of Illinois Chicago's Industrial Assessment Center	81.117	DE-EE0009714		46,188	-
Office of Science Financial Assistance Program					
Community Research on Climate and Urban Science Grant (CROCUS)					
	81.049		DE-SC0023299	1,065	-
Total Expenditures - U.S. Department of Energy				47,253	-
National Aeronautics and Space Administration					
Passed through the University of Illinois at Urbana-Champaign					
Office of STEM Engagement (OSTEM)					
Illinois Space Grant Consortium	43.008	099286-18087		2,152	-
Total Expenditures - National Aeronautics and Space Administration				2,152	-

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
U.S. Department of Commerce					
Economic Development Cluster					
Economic Adjustment Assistance					
Passed through the Chicago Cook Workforce Partnership					
Good Jobs Challenge	11.307	ED22HDQ3070112		\$ 379,576	\$ -
Total Expenditures - U.S. Department of Commerce / Economic Development Cluster				<u>379,576</u>	<u>-</u>
HHS / National Institute of Health					
Corporation for National and Community Service					
Environmental Health					
AmeriCorps VISTA	93.113		23VSCIL002	12,378	-
Total Expenditures - HHS / National Institute of Health				<u>12,378</u>	<u>-</u>
Total Expenditures of Federal Awards				<u>\$ 89,453,123</u>	<u>\$ -</u>

See Notes to the Schedule of Expenditures of Federal Awards.

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Scope of Entity

City Colleges of Chicago, Community College District No. 508 (City Colleges) is a separate taxing body created under the Illinois Public Community College Act of 1965, with boundaries coterminous with the City of Chicago. City Colleges delivers educational and student services through seven colleges, each of which is separately accredited by the North Central Association. The seven colleges are Richard J. Daley College, Harold Washington College, Kennedy-King College, Malcolm X College, Olive-Harvey College, Harry S. Truman College, and Wilbur Wright College. The Board of Trustees, appointed by the Mayor of the City of Chicago and ratified by the City Council of Chicago, is responsible for establishing the policies and procedures by which City Colleges is governed. The U.S. Department of Education has been designated as the City Colleges' cognizant agency for the audit performed in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Fiscal period audited: Single Audit testing procedures were performed for program transactions that occurred during the fiscal year ended June 30, 2024.

Note 2. Summary of Significant Accounting Policies

Basis of presentation: The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of City Colleges under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of City Colleges, it is not intended to and does not present the financial position changes in net position, or cash flows of City Colleges.

Basis of accounting: 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.

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2024**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Note 3. Indirect Costs

Cost allocation: City Colleges has a plan for allocation of common and indirect costs related to grant programs in accordance with the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The indirect cost rate used to allocate amounts to grant programs during the fiscal year ended June 30, 2024, is primarily based on a federally negotiated higher education rate agreement of 53%. Because City Colleges negotiated an indirect cost rate, it cannot elect to use the 10% de minimis rate.

Note 4. Federal Student Loan Programs

Loans made under the Federal Direct Student Loan program (Assistance Listing Number 84.268) issued to eligible students at City Colleges during the fiscal year ended June 30, 2024, are summarized as follows:

Guaranteed Loan Programs:	
Subsidized	\$ 2,352,113
Unsubsidized	<u>2,039,883</u>
Total Federal Student Loan Programs	<u><u>\$ 4,391,996</u></u>

The loan programs include subsidized and unsubsidized loans. The value of loans issued for the Federal Student Loan Program is based on disbursement amounts. The loan amounts issued during the year are disclosed on the schedule. City Colleges is responsible only for the performance of certain administrative duties with respect to the federally guaranteed student loan programs and, accordingly, balances and transactions relating to these loan programs are not included in City Colleges' basic financial statements. Therefore, it is not practicable to determine the balance of loans outstanding to students and former students of City Colleges at June 30, 2024.

Note 5. Amount of Federal Insurance in Effect During the Year

No federal insurance was received by City Colleges during the year ended June 30, 2024.

**City Colleges of Chicago
Community College District No. 508
Schedule of Findings and Questioned Costs
Fiscal year ended June 30, 2024**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None Reported

Type of auditor's report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? Yes No

**City Colleges of Chicago
Community College District No. 508
Schedule of Findings and Questioned Costs
Fiscal year ended June 30, 2024**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Names of Federal Programs or Cluster</u>
84.063, 84.033, 84.007, 84.268	Student Financial Assistance Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.575	CCDF Cluster - Child Care and Development Block Grant

Dollar threshold used to distinguish between type A and type B programs \$2,683,594

Auditee qualified as low-risk auditee? X Yes No

Section II. FINANCIAL STATEMENT FINDINGS

Finding 2024-001 – Improper recording of grant revenue and expense

Condition

City Colleges improperly recognized grant revenue and expense under a four-year agreement entered into with the City Colleges of Chicago Foundation (the Foundation). The agreement states that City Colleges is to provide the Foundation \$5,000,000 to pay stipends to students as outlined in a separate partnership agreement that City Colleges has with a third-party. Based on the nature of the agreement, it was determined the Foundation is operating in a fiduciary capacity and is holding the funds on behalf of City Colleges. While the funds are held by the Foundation, City Colleges, in partnership with the third-party, has the responsibility for determining and awarding the stipends. As stipends are awarded, funds are transferred from the Foundation to City Colleges for disbursement.

Criteria

The transfer of funds between City Colleges and the Foundation would not result in the recording of revenue or expense in accordance with Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*.

**City Colleges of Chicago
Community College District No. 508
Schedule of Findings and Questioned Costs
Fiscal year ended June 30, 2024**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

Cause

City Colleges' analysis of the grant agreement terms was inaccurate.

Effect

Failure to properly account for transactions between City Colleges and City Colleges Foundation could result in a material misstatement of City College's financial statements. This resulted in an audit adjustment to decrease revenue by \$1,250,000, decrease expense by \$4,809,252 and recognize an asset of \$3,559,252 for the amounts held on behalf of City Colleges by the Foundation.

Recommendation

We recommend that City Colleges implement procedures to ensure that the terms and conditions of grant agreements are clearly understood and documented.

Views of responsible officials

Management agrees with this finding. See corrective action plan.

Section III. FEDERAL AWARD FINDINGS

Finding 2024-002 – Enrollment Reporting

Repeat Finding: Yes

Federal Program Title – U.S. Department of Education
Student Financial Assistance Cluster
Federal Pell Grant Program: 84.063
Federal Supplemental Educational Opportunity Grants 84.007
Federal Award Year 2023-2024

Award Number: P063P, P007A

Condition

During our testing of students who withdrew from City Colleges we noted the following exceptions:

- For one out of sixty students tested (2%) who withdrew from City Colleges, the students' withdrawal date reported to the National Student Loan Data System (NSLDS) for campus level and program level did not match the institution's records. Also, the student's program level withdrawal was not reported to NSLDS within 60 days.

**City Colleges of Chicago
Community College District No. 508
Schedule of Findings and Questioned Costs
Fiscal year ended June 30, 2024**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

- For one out of sixty students tested (2%) who withdrew from City Colleges, the student's withdrawal date reported to the NSLDS for campus level was not reported to NSLDS within 60 days.
- For two out of sixty students tested (3%) who withdrew from City Colleges were not reported to NSLDS within 60 days.

Criteria

CFR section 685.309 and 690.83(b)(2) requires City Colleges to notify the NSLDS within 30 days of a change in student status or include the change in status in a response to an enrollment reporting roster within 60 days of the student's date of determination of withdrawal.

2 CFR Section 200.303 requires entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures in place to ensure accurate reporting of enrollment status changes.

Questioned Costs

There were no questioned costs related to testing of enrollment reporting.

Cause

The financial aid office does not have an effective system in place to ensure all official student status changes are reported to the lender accurately.

Context

Infrequent. Four out of sixty students selected for testing.

Effect

Failure to report status changes timely is noncompliance with Federal regulation and could result in loss of future funding.

Recommendation

We recommend City Colleges implement monitoring procedures which will promptly notify the financial aid office of any student status changes. A system of monitoring procedures and/or controls will ensure the College is reporting any status changes to the lender accurately. City Colleges should implement a review process to ensure all status changes are addressed by the financial aid office.

**City Colleges of Chicago
Community College District No. 508
Schedule of Findings and Questioned Costs
Fiscal year ended June 30, 2024**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

Views of responsible officials

Management agrees with this finding. See corrective action plan.

Finding 2024-003 - Reporting

Repeat Finding: No

Federal Program Title – U.S. Department of Health and Human Services
Child Care and Development Block Grant (93.575)
U.S. Department of Treasury
Coronavirus State and Local Fiscal Recovery Funds (21.027)
Federal Award Year 2023-2024

Award Numbers: 684-05-2840, 420-27-2731, 684-05-2866

Pass-Through Entities: Illinois Community College Board, Illinois Department of Commerce and Economic Opportunity, Illinois State Board of Education.

Condition

During our testing of quarterly and annual reports required to be submitted, we noted all reports were submitted and contained accurate information, however:

- For four of the twelve (33.3%) reports tested for the Child Care and Development Block Grant program, City Colleges did not timely submit certain quarterly reports to the grantor. Reports were submitted between one to thirty days late.
- For four of the fifteen (26.7%) reports tested for the Coronavirus State and Local Fiscal Recovery Funds, City Colleges did not timely submit certain quarterly and close-out reports to the grantor. Reports were submitted between one to two days late.

Criteria

Per the grant agreements for the Child Care and Development Block Grant and the Coronavirus State and Local Fiscal Recovery Funds, City Colleges is required to submit quarterly reports along with a final close-out report, which are all required to be submitted within 30 days of the period end.

**City Colleges of Chicago
Community College District No. 508
Schedule of Findings and Questioned Costs
Fiscal year ended June 30, 2024**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

2 CFR Section 200.303 requires entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures in place to ensure timely reporting of required reports.

Questioned Costs

There were no questioned costs related to testing of reporting.

Cause

Submission delays were a result of poor time management and breakdowns in communication between PIs, grantor, and the District Office Institutional Resource Development Team.

Context

Frequent. Four out of twelve reports (33.3%) tested for the Child Care and Development Block Grant program and four out of fifteen (26.7%) reports for the Coronavirus State and Local Fiscal Recovery Funds.

Effect

Failure to submit reports timely is noncompliance with the requirements of the grant award and could result in loss of funding or other penalties.

Recommendation

We recommend City Colleges implement monitoring procedures to ensure that reports are submitted in a timely manner.

Views of responsible officials

Management agrees with this finding. See corrective action plan.

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

Identifying Number: Finding 2023-001 – Enrollment Reporting

Audit Finding: For four out of sixty students tested (7%) who withdrew from City Colleges, the students' withdrawal date reported to the National Student Loan Data System (NSLDS) for campus level and program level did not match the institution's records.

Status: Not corrected. Repeat finding in fiscal year 2024. See finding 2024-002.

Corrective Action Taken:

City Colleges sends enrollment files of all students to the National Student Clearinghouse monthly, who then reports CCC enrollment data to NSLDS. City Colleges (Records, Financial Aid, Decision Support and the Office of Information Technology) continues to meet bi-weekly to review and update the enrollment reporting logic to ensure the dates for student enrollment actions align at the campus level and the program level.

Identifying Number: Finding 2023-002 – Short-Term Program Completion and Placement Rates

Audit Finding: The College did not achieve the required 70% completion rate for a short-term program. The College cannot demonstrate compliance with the gainful employment placement rate calculation for a short-term program.

Status: Corrected

Corrective Action Taken:

The Financial Aid Office will work with campus leadership and staff to ensure an accurate reporting process is in place to track gainful employment and completion. Documentation will be required by campus leadership to show communication efforts for students.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

Identifying Number: Finding 2023-003 – Common Origination and Disbursement (COD) Reporting

Audit Finding: For ten out of forty students tested (25%), the College did not report certain disbursements of financial aid to COD within the required fifteen days from the date of disbursement. In all instances, the disbursements were reported one day late.

Status: Corrected

Corrective Action Taken:

Financial Aid will add additional monitoring controls of COD files to ensure timely reporting.

Identifying Number: Finding 2023-004 – Cash Management – Excess Cash

Audit Finding: During our cash management testing, we identified the following instances of excess cash:

- Kennedy King College had excess cash for the Pell Grant Program ranging from \$34,408 to \$175,609 during the period of November 14, 2022, through January 31, 2023. In these situations, the excess cash exceeded one percent of total prior year drawdowns and amounts were not returned within a seven-day period, as outlined below.
- Kennedy King College had excess cash for the Direct Loan Program ranging from \$1,349 to \$4,318 during the period of November 29, 2022, through December 13, 2022, from \$1,508 to \$3,948 during the period of January 6, 2023, through January 16, 2023, and from \$3,207 to \$5,137 during the period of June 15, 2023 through June 29, 2023. In these situations, the excess cash did not exceed one percent of total prior year drawdowns, however, amounts were not returned within a seven-day period, as outlined below.
- Truman College had excess cash for the Pell Grant Program ranging from \$164,625 to \$262,034 during the period of November 14, 2022, through January 31, 2023. In these situations, the excess cash exceeded one percent of total prior year drawdowns and amounts were not returned within a seven-day period, as outlined below.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

- Truman College had excess cash for the Direct Loan Program ranging from \$2,731 to \$8,669 during the period of January 20, 2023, through February 16, 2023, and from \$752 to \$10,028 during the period of April 28, 2023, through June 29, 2023. In these situations, the excess cash did not exceed one percent of total prior year drawdowns, however, amounts were not returned within a seven-day period, as outlined below.

Status: Corrected

Corrective Action Taken:

District Office Financial Aid will develop and implement better controls and procedures for monitoring the timing of the draw downs and student disbursements as well as controls to monitor the return of excess cash, if any, within the 7-day period. During the middle of a semester, timely reconciliations will be prepared, reviewed and approved prior to the next draw down to ensure the acceptable amount is drawn down and disbursed timely to the students.

Identifying Number: Finding 2023-005 – Student Financial Assistance Cluster Internal Control over Compliance

Audit Finding: City Colleges did not have sufficient documentation that internal controls were in place and operating effectively relative to the following areas:

- Allowable Activities: For each of the seven campuses, City Colleges did not have sufficient supporting evidence that review controls were performed over the transfer, carryforward, carryback, and administrative cost calculations in the Fiscal Operations Report and Application to Participate (FISAP) for award year July 1, 2021, through June 30, 2022, submitted during fiscal year 2023.
- Reporting: For each of the seven campuses, City Colleges did not have sufficient supporting evidence that secondary review controls were performed over FISAP data for award year July 1, 2021, through June 30, 2022, submitted during fiscal year 2023.

Status: Corrected

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

Corrective Action Taken:

Financial Aid will develop and document a review/approval process that will detail accurate reporting, secondary reviews, and review/approval of FISAP submissions and completions.

Identifying Number: Finding 2023-006 – Gramm-Leach Bliley Act – Student Information Security

Audit Finding: City Colleges did not have a documented policy to address a required safeguard for one of the eight required elements under the Gramm-Leach Bliley Act (GLBA). Specifically, the City Colleges did not conduct a periodic inventory of data, nothing where it's collected, stored or transmitted.

Status: Completed

Corrective Action Taken:

CCC will refresh the current data inventory and institute periodic inventory refresh procedures by December 31, 2023.

Identifying Number: Finding 2023-007 – COVID-19 Education Stabilization Fund: Higher Education Emergency Relief Fund Annual Reporting

Audit Finding: City Colleges did not accurately report certain information required in the calendar year 2022 annual report. The following instances of noncompliance were identified:

- HEERF Institutional Portion: City Colleges submitted the annual report for Olive Harvey for the period of January 1, 2022 – December 31, 2022, which did not reconcile to the underlying expense detail as of the date of the report. The difference was \$234,118 which was a result of a figure being double counted in the total.
- HEERF Institutional Portion: City Colleges submitted the annual report for Malcolm X for the period of January 1, 2022 – December 31, 2022, which did not reconcile to the underlying expense detail as of the date of the report. The difference was \$5,580,216 which was a result of a figure being double counted in the total.

Status: Corrected

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

Corrective Action Taken:

Finance will validate and review the OH and MX 2023 annual report for HEERF prior to submission in 2024. Financial Aid will submit the required HEERF Annual Reporting Correction for OH and MX. In addition, will submit the final required 2023 HEERF annual report.

Identifying Number: Finding 2023-008 – Student Financial Assistance Cluster – Fraudulent Enrollment

Audit Finding: City Colleges did not timely report information regarding potential fraudulent student enrollments to the Department of Education’s Office of Inspector General (OIG). City Colleges identified a total of 23 students where the Enrollment and Admissions Departments discovered submission of fraudulent documents to verify residency. City Colleges performed a thorough investigation of student enrollment and verified that no aid was disbursed for these identified fraudulent enrollments.

Status: Corrected

Corrective Action Taken:

The College will review and monitor the Department of Education regulations. The Student Financial Aid will continue to train employees on the regulations and will timely report issues to the Department of Education.

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CORRECTIVE ACTION PLANS

Finding 2024-001 – Improper recording of grant revenue and expense

Condition

City Colleges improperly recognized grant revenue and expense under a four-year agreement entered into with the City Colleges of Chicago Foundation (the Foundation). The agreement states that City Colleges is to provide the Foundation \$5,000,000 to pay stipends to students as outlined in a separate partnership agreement that City Colleges has with a third-party.

Cause

City Colleges' analysis of the grant agreement terms was inaccurate.

Corrective Action Taken or Planned

City Colleges' Finance team and the Foundation will implement procedures to ensure that the terms and conditions of unique inter-agency agreements are reviewed, clearly understood and properly recorded in accordance with accounting guidelines.

Contact Person: Bruce Gename, Associate Controller and Marcus Hardaway, Executive Director of the Foundation

Anticipated Completion Date: December 31, 2024

Finding 2024-002 – Enrollment Reporting

Condition

- For one out of sixty students tested (2%) who withdrew from City Colleges, the students' withdrawal date reported to the National Student Loan Data System (NSLDS) for campus level and program level did not match the institution's records. Also, the student's program level withdrawal was not reported to NSLDS within 60 days.
- For one out of sixty students tested (2%) who withdrew from City Colleges, the student's withdrawal date reported to the NSLDS for campus level was not reported to NSLDS within 60 days.

CORRECTIVE ACTION PLANS *(Continued)*

- For two out of sixty students tested (3%) who withdrew from City Colleges were not reported to NSLDS within 60 days.

Cause

City Colleges sends enrollment files of all students to National Student Clearinghouse (NSC) monthly, who then reports City Colleges enrollment data to National Student Loan Data System (NSLDS). It was discovered that two of the errors occurred due to an update in NSLDS and City Colleges was not aware the update caused missing files. In the other instances files were sent in late February, but not corrected within NSC until March 5th thus, it missed the beginning of the March roster.

Corrective Action Taken or Planned

City Colleges will work with NSC to monitor future updates and ensure files are accurately shared with NSLDS. Records, Financial Aid, Decision Support and OIT continue to meet bi-weekly to review and update the enrollment reporting logic to ensure the dates for student enrollment actions align at the campus level and the program level. In addition, the compliance team will monitor updates and announcements from NSC regarding file errors to ensure timely updates are submitted.

Contact Person: Laura Clark, Associate Vice Chancellor, Academic Systems and Tiffany Morrison, Associate Vice Chancellor, Financial Aid

Anticipated Completion Date: December 20, 2024

Finding 2024-003 – Reporting

Condition

- For four of the twelve (33.3%) reports tested for the Child Care and Development Block Grant program, City Colleges did not timely submit certain quarterly reports to the grantor. Reports were submitted between one to thirty days late.
- For four of the fifteen (26.7%) reports tested for the Coronavirus State and Local Fiscal Recovery Funds, City Colleges did not timely submit certain quarterly and close-out reports to the grantor. Reports were submitted between one to two days late.

CORRECTIVE ACTION PLANS *(Continued)*

Cause

Submission delays were a result of poor time management and breakdowns in communication between Principal Investigators (PIs), grantors, and the District Office Institutional Resource Development (IRD) Team.

Corrective Action Taken or Planned

Institutional Resource Development team (IRD) has been fully staffed. IRD launched a comprehensive Grants Management Platform, which will assist with tasks and reporting timeline reminders. Principal Investigators (PI's) will meet with Grant Managers to finalize reports. The managers will review the reports prior to submission to the funders in a timely manner.

Contact Person:

Lizz Gardner, Associate Vice Chancellor, Institutional Resource Development

Anticipated Completion Date: November 30, 2024.

Please contact us if you would like additional copies of the Annual Comprehensive Financial Report for the year ended June 30, 2024:

[http://www.ccc.edu/departments/Pages/Annual-Finance-and -Budget-Reports](http://www.ccc.edu/departments/Pages/Annual-Finance-and-Budget-Reports)

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CITY COLLEGES[®]
OF CHICAGO