

**City Colleges of Chicago
Community College
District No. 508**

Single Audit Act
Supplementary Financial and Compliance Report
June 30, 2022

**City Colleges of Chicago
Community College District No. 508
Fiscal year ended June 30, 2022**

TABLE OF CONTENTS

Schedule/Table Page

SINGLE AUDIT ACT SUPPLEMENTARY FINANCIAL AND COMPLIANCE

REPORT SECTION

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	115
Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; And Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	117
Schedule of Expenditures of Federal Awards	120
Notes to Schedule of Expenditures of Federal Awards	125
Schedule of Findings and Questioned Costs	127
Summary Schedule of Prior Year Audit Findings	134
Corrective Action Plans	139

**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

To the 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, 2022, and the related notes to the financial statements, which collectively comprise City Colleges' basic financial statements, and have issued our report thereon dated November 30, 2022. Our report included an emphasis of matter paragraph relative to the restatement of beginning net assets, as of July 1, 2021, of City Colleges of Chicago Foundation, as a result of an error related to the revenue recognition of multi-year grant agreements. The financial statements of City Colleges of Chicago Foundation (Foundation) were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

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 opinion 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 City Colleges' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

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 City Colleges' 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 30, 2022

**Report on Compliance for the 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

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

Report on Compliance for the Major Federal Program

Opinion on the 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 City Colleges' major federal program for the year ended June 30, 2022. City Colleges' major federal program is 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 its major federal program for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 the 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 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 City Colleges' compliance with the requirements of the 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 2022-001, 2022-002 and 2022-003. Our opinion on the major federal program is not modified with respect to these matters.

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

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 2022-001 and 2022-002 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' responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City Colleges' responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 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, 2022, and the related notes to the financial statements, which collectively comprise City Colleges' basic financial statements. We issued our report thereon dated November 30, 2022, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter paragraph relative to a restatement to the beginning net assets, as of July 1, 2021, of City Colleges of Chicago Foundation as a result of an error related to the revenue recognition of multi-year grant agreements. 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 30, 2022

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

Program or Cluster Title	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			\$ 46,204,441	\$ -
Federal Work-Study Program	84.033			1,448,541	-
Federal Supplemental Educational Opportunity Grants	84.007			2,565,564	-
Federal Direct Student Loans	84.268			2,894,418	-
Total Student Financial Assistance Cluster:				<u>53,112,964</u>	<u>-</u>
TRIO Cluster:					
TRIO - Student Support Services					
Student Support Services	84.042A		P042A200869-20	35,356	-
Student Support Services	84.042A		P042A200869-21	229,942	-
Student Support Services	84.042A		P042A201422-20	29,928	-
Student Support Services	84.042A		P042A201422-21	203,366	-
Student Support Services	84.042A		P042A201393-20	42,333	-
Student Support Services	<u>84.042A</u>		P042A201393-21	<u>190,057</u>	<u>-</u>
Subtotal	84.042A			<u>730,982</u>	<u>-</u>
TRIO - Talent Search					
Talent Search	84.044A		P044A160557-20	37,768	-
Talent Search	84.044A		P044A160557-21	20,710	-
Talent Search	<u>84.044A</u>		P044A210621-21	<u>258,374</u>	<u>-</u>
Subtotal	84.044A			<u>316,852</u>	<u>-</u>
TRIO - Educational Opportunity Centers					
Educational Opportunity Centers	84.066A		P066A160284-20	33,139	-
Educational Opportunity Centers	84.066A		P066A160284-21	22,715	-
Educational Opportunity Centers	<u>84.066A</u>		P066A210039-21	<u>190,486</u>	<u>-</u>
Subtotal	84.066A			<u>246,340</u>	<u>-</u>
Total TRIO Cluster				<u>1,294,174</u>	<u>-</u>
Adult Education - Basic Grants to States					
Passed through the Illinois Community College Board					
Adult Education - Basic Grants to States	<u>84.002A</u>	F5080022		<u>1,706,119</u>	<u>-</u>
Subtotal	84.002A			<u>1,706,119</u>	<u>-</u>

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

Program or Cluster Title	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		P031S180151-20	\$ 21,314	\$ -
Title V Northeastern Illinois University Cooperative	84.031S		P031S180151-21	198,136	-
Mathematics, Engineering, Technology, Apoyo, and Science (META)	84.031C		P031C210013-21	243,572	-
Predominantly Black Institutions Program - Formula Grants	84.031P	N/A	P031P210009-21	65,844	-
H.S.I. STEM and Articulation	<u>84.031C</u>	21061-210822-1-HWC	P031C210111	10,831	-
Subtotal	84.031			<u>539,697</u>	<u>-</u>
Career and Technical Education - Basic Grants to States (Perkins V)					
Passed through the Illinois Community College Board					
Perkins III Grant	84.048	CTE50821		249,590	-
Perkins III Grant	84.048	CTE50822		1,054,136	-
Perkins Leadership Grant	<u>84.048</u>	LEAD50822		107,368	-
Subtotal	84.048			<u>1,411,094</u>	<u>-</u>
COVID-19 Education Stabilization Fund					
Higher Education Emergency Relief Fund (HEERF)					
COVID 19 - HEERF Student Aid Portion	84.425E		P425E2026	35,540,986	-
COVID 19 - HEERF Institutional Portion	84.425F		P425F2032	35,150,652	-
COVID 19 - Minority Serving Institutions	<u>84.425L</u>		P425L2002	5,950,351	-
Total Higher Education Relief Fund	84.425			<u>76,641,989</u>	<u>-</u>
Passed through the Illinois Community College Board					
COVID-19 Governor's Emergency Education Relief Fund (GEER)	84.425C	684-00-2455	GEER-508	968,860	-
COVID-19 Governor's Emergency Education Relief Fund (GEER II)	<u>84.425C</u>	684-00-2727	GEERII-50822	55,051	-
	84.425			<u>1,023,911</u>	<u>-</u>
Passed through the Illinois Community College Board					
COVID-19 Maximizing On-Site and Virtual Experiences	<u>84.425P</u>	N/A	P425P200340	406,142	-
Subtotal	84.425			<u>406,142</u>	<u>-</u>
Total COVID-19 Education Stabilization Fund				<u>78,072,042</u>	<u>-</u>
Strengthening Minority-Serving Institutions					
Olive Harvey College	84.382A		P382A150033-20	155,072	-
Olive Harvey College	84.382A		P382A150033-21	258,512	-
Pipeline to Careers in Healthcare	84.382A		P382A150024-20	102,164	-
Pipeline to Careers in Healthcare	<u>84.382A</u>		P382A150024-21	515,386	-
Subtotal	84.382A			<u>1,031,134</u>	<u>-</u>
Education Research					
Passed through Teachers College, Columbia University:					
Exploring the Experiences and Outcomes of English Learners in Community College	84.035A	N/A	R305A190495	97,709	-
Total Expenditures - U.S. Department of Education				<u>137,264,933</u>	<u>-</u>

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

Program or Cluster Title	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 -					
Head Start Cluster					
Passed through the City of Chicago Department of Family and Support Services:					
Head Start Program	93.600	122407-5		\$ 5,578	\$ -
Head Start Program	93.600	174540		123,688	-
Head Start Program	93.600	181584		268,282	-
Early Head Start	93.600	174539		163,621	-
Early Head Start	93.600	181584		379,354	-
Early Head Start CCP IGA	93.600	164097-5		47,334	-
Head Start IGA	93.600	164097-6		116,502	-
CELWS Head Start IGA	93.600	189414		207,750	-
Early Head Start IGA	<u>93.600</u>	164097-4		21,667	-
Total Headstart Cluster	93.600			<u>1,333,776</u>	<u>-</u>
Coronavirus Relief Fund					
Passed through the City of Chicago Department of Family and Support Services:					
COVID-19 Coronavirus Relief Fund	21.019	172649		228,760	-
Public Health Service Act					
Passed through Health Resources and Services Administration: Mental and Behavioral Health Education and Training Grants					
Opioid Family Support	93.732	T26HP39443		401,092	-
Total Expenditures - U.S. Department of Health and Human Services				<u>1,963,628</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		13,959	-
Child and Adult Care Food Program	<u>10.558</u>	15016508051		143,643	-
Subtotal	10.558			<u>157,602</u>	<u>-</u>
Total Expenditures - U.S. Department of Agriculture				<u>157,602</u>	<u>-</u>

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
U.S. Department of Labor -					
Passed through the American Association of Community Colleges:					
Apprenticeship USA Grants - Expanding Community College Apprenticeships Initiative (ECCA)	17.285		AP330251975A11	\$ 156,940	-
Subtotal	17.285			<u>156,940</u>	<u>-</u>
Passed through the Illinois Community College Board					
H-1B Job Training Grants - CAP-IT Apprenticeship Grant	17.268		AG-50822	190,790	-
Total Expenditures - U.S. Department of Labor				<u>347,730</u>	<u>-</u>
National Science Foundation -					
Research and Development Cluster					
Education and Human Resources					
Passed through Chicago State University:					
Louis Stokes STEM Pathways & Research Alliances (LSAMP)	47.076		HRD1911341	9,500	-
Exploring the Impact of Cultural Wealth and Scholarships S-STEM Scholars Program	47.076		DUE-1833435	177,859	-
Building Capacity: Building Bridges into Engineering and Computer Science	47.076		DUE-1832553	209,891	-
Passed through Northeastern Illinois University:					
Chicago STEM Teaching Collaborative: Developing a STEM Master Teachers Program					
Northeastern Illinois University Noyce	47.076		DUE-2050564	13,201	-
Developing a Biotechnology Degree Program to Train Skilled Biotechnicians in Chicago					
	47.076		DUE-2100370	61,863	-
Total Research and Development Cluster				<u>472,314</u>	<u>-</u>
Total Expenditures - National Science Foundation				<u>472,314</u>	<u>-</u>
U.S. Department of Transportation -					
Passed through the Illinois Department of Transportation:					
Highway Planning and Construction (Federal-Aid Highway Program) Cluster					
Federal Highway Administration					
Highway Planning and Construction (Federal-Aid Highway Program)	20.205		S-HCCTP-509	272,863	-
Total Highway, Planning and Construction Cluster				<u>272,863</u>	<u>-</u>
Total Expenditures - U.S. Department of Transportation				<u>272,863</u>	<u>-</u>

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

Program or Cluster Title	Assistance Listing Number	Pass-Through Entity's Identifying Number	Federal Project Grantor's Number	Total Expenditures	Provided To Subrecipients
National Endowment for the Humanities -					
Passed through Illinois Humanities Art for Justice Fund:					
Promotion of the Humanities Federal/State Partnership					
Envisioning Justice	45.129	GR-EJ34-00		\$ 455	-
Total Expenditures - National Endowment for the Humanities				455	-
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	136,612	-
Passed through the Illinois Criminal Justice Information Authority					
Victim of Crime Act	16.525	219027		715,952	
Victim of Crime Act	16.525	219027		29,745	-
Total Expenditures - U.S. Department of Justice				882,309	-
U.S. Department of Defense					
Passed through the Office of Naval Research National Defense Education Program					
Advancing Opportunities for Women in STEM	12.006	N/A	HQ00342110010	242,354	-
Total Expenditures - U.S. Department of Defense				242,354	-
U.S. Department of Energy					
Passed through Illinois Green Economy Network (IGEN): State Energy Program - Expanding the Solar Workforce through the Illinois Community College System					
	81.041	DE-EE0008576		20,798	-
National Aeronautics and Space Administration Passed through University of Illinois Urbana-Champaign: Office of Stem Engagement (OSTEM) - Illinois Space Grant Consortium - Higher Education Incentives					
	43.008	099286-18087	80NSSC20M0046	2,600	-
Total Expenditures - U.S. Department of Energy				23,398	-
Total Expenditures of Federal Awards				\$ 141,627,586	\$ -

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, 2022**

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, 2022.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of City Colleges under programs of the federal government and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the 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.

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, 2022 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.

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)*

Note 4. Federal Student Loan Programs

Loans made under the Federal Direct Student Loan program (Assistance Listing Number 84.268) issued to eligible students of City Colleges during the fiscal year ended June 30, 2022, are summarized as follows:

Guaranteed Loan Programs:	
Subsidized	\$ 1,456,701
Unsubsidized	<u>1,437,717</u>
Total Federal Student Loan Programs	<u>\$ 2,894,418</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, 2022.

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, 2022.

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

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 program:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None Reported

Type of auditor's report issued on compliance for the major federal program: *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 Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

Identification of major program:

Assistance Listing Numbers

84.425E, 84.425F, 84.425L, 84.425C,
84,425P

Names of Federal Programs or Cluster

COVID Education Emergency Relief Fund
Education Stabilization Fund:
Higher Education Emergency Relief Fund (HEERF)
 COVID-19: HEERF Student Aid Portion
 COVID-19: HEERF Institutional Portion
 COVID-19: HEERF Minority Serving Institution
COVID-19: Governor’s Emergency Education
Relief Fund (GEER)
COVID-19: Maximizing On-Site and Virtual
Experiences

Dollar threshold used to distinguish between
type A and type B programs

\$3,000.000

Auditee qualified as low-risk auditee?

___ Yes X No

Finding 2022-001 – COVID-19 Education Stabilization Fund: Higher Education Emergency Relief Fund Reporting

Repeat Finding: Partial

Federal Program Title – U.S. Department of Education

COVID-19 Education Stabilization Fund
Higher Education Emergency Relief Fund (HEERF)
 COVID-19: HEERF Student Aid Portion: 84.425E
 COVID-19: HEERF Minority Serving Institutions (MSI): 84.425L
Federal Award Year 2021-2022

Condition

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

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

- HEERF Student Reporting: City Colleges did not have sufficient supporting evidence that review controls were performed over the July 1, 2021 – September 30, 2021 quarterly student report prior to submission.
- HEERF MSI Reporting: City Colleges did not have sufficient supporting evidence that review controls were performed over the July 1, 2021 – September 30, 2021 quarterly student report prior to submission.

City Colleges did not publicly post certain required reports accurately. The following instance of noncompliance was identified:

- HEERF Student Portion: City Colleges posted a report on July 8, 2022 for Wilbur Wright for the period of April 1, 2022 – June 30, 2022 which did not reconcile to the underlying expense detail as of the date of the report. The difference was \$307,750.

Criteria

There are three components to reporting for HEERF: (1) public reporting on the (a)(1) Student Aid Portion; (2) public reporting on the (a)(1) Institutional Portion, (a)(2), and (a)(3) subprograms, as applicable; and (3) the annual report.

The institutional quarterly portion reporting requirements involve publicly posting completed forms on City College's website. The forms must be conspicuously posted on City College's primary website on the same page the reports of City College's activities as to the emergency financial aid grants to students (Student Aid Portion) are posted.

A new, separate form must be posted covering aggregate amounts spent for HEERF I, HEERF II, and HEERF III funds each quarterly reporting period (September 30, December 31, March 31, June 30), concluding after an institution has expended and liquidated all (a)(1) Institutional Portion, (a)(2), and (a)(3) funds and checks the "final report" box. City Colleges must post this quarterly report form no later than 10 days after the end of each calendar quarter (October 10, January 10, April 10, July 10) apart from the first report, which was due October 30, 2020, and the report covering the first quarter of 2021, which was due July 10, 2021.

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

According to an electronic announcement (EA) by the Department of Education (ED) on May 6, 2020, ED required institutions that received a HEERF 18004(a)(1) Student Aid Portion Aid award to publicly post certain information on their website no later than 30 days after award, and update that information every 45 days thereafter by posting a new report. On August 31, 2020, ED revised the EA with 85 FR 53802, which decreased the frequency of subsequent reporting from every 45 days to every calendar quarter.

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 the timely and accurate posting of reports.

Questioned Costs

There were no questioned costs with respect to this finding.

Cause

City Colleges did not have effective internal controls in place to ensure reports were posted accurately due to the newness of the program and how quickly it was rolled out.

Prevalence

Infrequent. 63 reports were required to be submitted in fiscal year 2022 relative to HEERF Student, Institutional, MSI and Annual reporting. One report was inaccurate and 14 did not have sufficient evidence of review.

Effect

The submission of inaccurate reports 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 internal controls to ensure reports are posted accurately.

Views of responsible officials

We agree with this finding. See corrective action plan.

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

Finding 2022-002 – Return of Title IV Funds – Enrollment Reporting

Repeat Finding: Yes

Federal Program Title – U.S. Department of Education
Student Financial Assistance Cluster
Federal Pell Grant Program: 84.063
Federal Direct Student Loans: 84.268
Federal Award Year 2021-2022

Condition

- For two out of sixty students tested (3%) 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.
- For one out of sixty students tested (2%) who withdrew from City Colleges, the student's withdrawal date reported to the National Student Loan Data System (NSLDS) for campus level and program level did not match the institution's records. The student's status change at the campus level and program were not reported to the National Student Loan Data System (NSLDS) within the 60-day requirement.
- For two out of sixty students tested (3%) who withdrew from City Colleges, the students' status change at the campus level and program level were not reported to the National Student Loan Data System (NSLDS) within the 60-day requirement.
- For nine out of sixty students tested (15%) who withdrew from City Colleges, the students' status change at the campus level and program level was never reported the National Student Loan Data System (NSLDS).
- For six out of sixty students tested (10%) who withdrew from City Colleges, the students' status change at the program level was never reported the National Student Loan Data System (NSLDS).
- For one out of sixty students tested (2%) who withdrew from City Colleges, the student's status change at the program level was not reported to the National Student Loan Data System (NSLDS) within the 60-day requirement.
- For one out of sixty students tested (2%) who withdrew from City Colleges, the student's status change at the campus level was not reported to the National Student Loan Data System (NSLDS) within the 60-day requirement.
- For four out of sixty students tested (7%) who withdrew from City Colleges, the students' withdrawal status reported to the National Student Loan Data System (NSLDS) for campus level and program level did not match the institution's records.

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

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.

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 in a timely manner.

Prevalence

Frequent. Twenty 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 in a timely manner. City Colleges should implement a review process to ensure all status changes are addressed by the financial aid office.

Views of responsible officials

We agree with this finding. See corrective action plan.

Finding 2022-003 – Short-Term Program Placement Rate

Repeat Finding: Yes

Federal Program Title – U.S. Department of Education
Student Financial Assistance Cluster
Federal Direct Student Loans: 84.268
Federal Award Year 2021-2022

**City Colleges of Chicago
Community College District No. 508
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

Condition

The College cannot demonstrate compliance with the gainful employment placement rate calculation of 70% for the short-term program at a post-secondary vocational institution.

Criteria

For the Direct Loan Program, short-term eligible programs at a postsecondary vocational institution must be between 300 - 599 clock hours. They must have been provided for at least one year and must have a substantiated completion and placement rate of at least 70 percent for the most recently completed award year. 34 CFR Section 668.8(f) and (g) requires the college to have documentation supporting its placement rates for each student showing that the student obtained gainful employment in the recognized occupation for which he or she was trained or in a related comparable recognized occupation.

Questioned Costs

There were no questioned costs with respect to this finding.

Cause

The financial aid office did not follow-up on the gainful employment of students.

Prevalence

Frequent. Five out of five students tested did not have sufficient support for the placement rate calculation.

Effect

Failure to calculate the placement data for each student is noncompliance with Federal regulation and could result in loss of future funding

Recommendation

We recommend City Colleges enhance their policies and procedures to ensure that calculation of placement rates is being maintained.

Views of responsible officials

We agree with this finding. See corrective action plan.

RSM US LLP
30 S. Wacker Drive, Suite 3300
Chicago Illinois 60606

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

Identifying Number: 2021-001– COVID-19 Education Stabilization Fund: Higher Education Emergency Relief Fund and Governor’s Emergency Education Relief Fund Internal Controls for Activities Allow or Unallowed, Allowable Costs / Cost Principles and Period of Performance

Audit Finding: City Colleges did not have sufficient documentation that internal controls were in place and operating effectively. Although City Colleges was able to provide some email correspondence noting approvals, there was no formal documentation of the control process and the emails were not consistent to indicate approvals. Issues relative to the following areas were noted:

- MSI: City Colleges did not have sufficient supporting evidence that review controls were performed over the awarding of MSI student awards nor over the determination that awards were utilized before the end of the period of performance.
- HEERF Student Aid Portion: For eight out of sixty students, City Colleges determined the students to be eligible for a HEERF award based on established criteria, however, City Colleges did not have sufficient supporting evidence that students were approved to be awarded funding nor over the determination that awards were utilized before the end of the period of performance.
- GEER: City Colleges did not have sufficient supporting evidence that review controls were performed over the awarding of GEER student awards nor over the determination that awards were utilized before the end of the period of performance.

Status: Corrected.

Corrective Action Taken:

Student Financial and the Financial Aid Office will continue to fine-tune the review & approval process for all quarterly and annual reports. Part-Time Project Manager for Finance.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022 *(continued)*

Identifying Number: Finding 2021-002 – COVID-19 Education Stabilization Fund: Higher Education Emergency Relief Fund Reporting

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

- HEERF Student Reporting: City Colleges did not have sufficient supporting evidence that review controls were performed over student reports prior to submission.
- HEERF Annual Report: City Colleges did not have sufficient supporting evidence that review controls were performed over annual reports prior to submission.
- HEERF Reporting: City Colleges did not have controls in place to appropriately track reporting deadlines.

City Colleges did not publicly post certain required reports accurately or on a timely basis. The following instances of noncompliance were identified:

Required Reports not Submitted

- HEERF I Student Portion: None of the required seven colleges' first quarter reports for the period of July 1, 2020 through September 30, 2020 were submitted.
- HEERF I Student Portion: None of the required seven colleges' third quarter reports for the period of January 1, 2021 through March 31, 2021 were submitted.
- HEERF II Student Portion: None of the required seven colleges' fourth quarter reports for the period of April 1, 2021 through June 30, 2021 for were submitted.
- HEERF III Student Portion: City Colleges did not submit the required fourth quarter report for the period of April 1, 2021 through June 30, 2021 for Malcolm X college.

Inaccurate Reports

- HEERF I Student Portion: City Colleges posted a report on July 29, 2020 for Malcolm X college which did not reconcile to the underlying expense detail as of the date of the report. The difference was \$46,746.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022 *(continued)*

- HEERF I Student Portion: City Colleges posted a report on August 28, 2020 for Malcolm X college which did not reconcile to the underlying detail as of the date of the report. The difference was \$298,000.
- The Annual Report 2020: City Colleges posted the annual report for Daley college on February 1, 2021 which did not reconcile to the underlying expense detail for total annual expenditures. The total difference was \$426,872.
- The Annual Report 2020: City Colleges posted the annual report for Kennedy King college on February 4, 2021 which not reconcile to underlying expense detail for total student expenditures due to a figure incorrectly reported for student count. The total difference was \$62,229.
- HEERF I MSI Portion: The first quarter report for the period of July 1, 2020 through September 30, 2020 did not reconcile to underlying expense detail for each of the seven colleges. The total difference for all colleges was \$386,892.
- HEERF I MSI Portion: The second quarter report for the period of October 1, 2020 through December 31, 2020 did not reconcile to underlying expense detail for each of the seven colleges. The total difference for all colleges was \$89,642.
- HEERF I MSI Portion: the fourth quarter report for the period of April 1, 2021 through June 30, 2021 did not reconcile to underlying expense detail for Harold Washington college. The difference was \$30,144.

Status: Uncorrected. Repeat finding in fiscal year 2022. See finding 2022-001.

Corrective Action Taken:

The Department of Education has given the institution the authorization to amend prior quarterly and annual reports that were posted in error. Student Financial and the Financial Aid Office will continue to fine-tune the review & approval process for all quarterly and annual reports. The Part-Time Project Manager for Finance will continue to monitor the Department of Education for any HEERF updates while validating all review and approval documents.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022 *(continued)*

Identifying Number: 2021-003 – Short-Term Programs

Audit Finding: 34 CFR Section 668.8(e) states that students enrolled in short-term programs are not eligible to receive Pell or SEOG Grant funds. For two out of sixteen students tested (12.5%), City Colleges improperly disbursed Pell Grants to students enrolled in short-term programs.

Status: Corrected.

Corrective Action Taken:

The PeopleSoft system has been configured to hold all disbursements for short-term programs until Title IV is verified. All Pell and SEOG Disbursements were returned.

Identifying Number: 2021-004 – Short-Term Programs Placement Rates

Audit Finding: 34 CFR Section 668.8(e) states that students enrolled in short-term programs are not eligible to received Pell or SEOG Grant funds. For ten out of twelve students tested, City Colleges improperly disbursed Pell and SEOG Grants to students enrolled in short-term programs.

Status: Uncorrected. Repeat finding in fiscal year 2022. See finding 2022-003.

Corrective Action Taken:

The Financial Aid Office will work with campus leadership to develop a gainful employment reporting process at Daley College and Wright College for short term programs. The reporting structure will include an outreach protocol to be completed and report on currently enrolled during the end of term processing for each semester.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022 *(continued)*

Identifying Number: 2021-005 – Enrollment Reporting

Audit Finding: 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. Four out of sixty students tested (7%) who withdrew from City Colleges for which status changes were not properly reported to the National Student Loan Data System (NSLDS) within the 60-day requirement. The status change reports were between 95 and 256 days late. Additionally, one out of sixty students tested withdrew from City Colleges for which status changes were never reported to the National Student Loan Data System (NSLDS).

Status: Uncorrected. Repeat finding in fiscal year 2022. See finding 2022-002.

Corrective Action Taken:

The enrollment reporting functions are housed in the college’s registrar office and separate from financial aid. An enrollment file is generated at the district level and uploaded quarterly.

The Registrar’s Office & Financial Aid Office will create a weekly meeting to update its enrollment reporting procedures and create a reconciliation process to ensure all students are reported to NSLDS.

Identifying Number: 2021-006 – Direct Loan Quality Assurance System

Audit Finding: 34 CFR Section 685.300(b) (9) require schools to implement and document a quality assurance process to ensure that City Colleges is complying with program requirements and meeting program objectives. During the prior year audit, it was determined that City Colleges did not have a formally documented direct loan quality assurance process. During the current fiscal year, City Colleges documented a formal direct loan quality assurance process, however, the process was not documented for the entire fiscal year. The documentation was completed in August 2020.

Status: Corrected.

Corrective Action Taken:

All Financial Aid manuals and policies go through a bi-annual review to ensure timely updates.

RSM US LLP
30 S. Wacker Drive, Suite 3300
Chicago Illinois 60606

CORRECTIVE ACTION PLANS

Finding 2022-001 – COVID-19 Education Stabilization Fund: Higher Education Emergency Relief Fund Reporting

Condition

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

- HEERF Student Reporting: City Colleges did not have sufficient supporting evidence that review controls were performed over the July 1, 2021 – September 30, 2021 quarterly student report prior to submission.
- HEERF MSI Reporting: City Colleges did not have sufficient supporting evidence that review controls were performed over the July 1, 2021 – September 30, 2021 quarterly student report prior to submission.

City Colleges did not publicly post certain required reports accurately. The following instance of noncompliance was identified:

- HEERF Student Portion: City Colleges posted a report on July 8, 2022 for Wilbur Wright college for the period of April 1, 2022 – June 30, 2022 which did not reconcile to the underlying expense detail as of the date of the report. The difference was \$307,750.

Cause

City Colleges did not have effective internal controls in place to ensure reports were posted accurately and timely. Student Finance and FAO created a new Review & Approval Process for HEERF Reporting that was not implemented until January 2022.

Corrective Action Taken or Planned

The Department of Education has given the institution the authorization to amend prior quarterly and annual reports that was posted in error. Student Financial and the Financial Aid Office will continue to fine-tune the Review and Approval Process for all quarterly and annual reports. The Part-Time Project Manager for Finance will continue to monitor the Department of Education for any HEERF updates while validating all review and approval documents.

CORRECTIVE ACTION PLANS *(Continued)*

Contact Person: Associate Vice Chancellor, Financial Aid & Scholarships – Richard Hayes

Anticipated Completion Date: January 2023

Finding 2022-002 – Return of Title IV Funds – Enrollment Reporting

Condition

- For two out of sixty students tested (3%) 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.
- For one out of sixty students tested (2%) who withdrew from City Colleges, the student's withdrawal date reported to the National Student Loan Data System (NSLDS) for campus level and program level did not match the institution's records. The student's status change at the campus level and program were not reported to the National Student Loan Data System (NSLDS) within the 60-day requirement.
- For two out of sixty students tested (3%) who withdrew from City Colleges, the students' status change at the campus level and program level were not reported to the National Student Loan Data System (NSLDS) within the 60-day requirement.
- For nine out of sixty students tested (15%) who withdrew from City Colleges, the students' status change at the campus level and program level was never reported the National Student Loan Data System (NSLDS).
- For six out of sixty students tested (10%) who withdrew from City Colleges, the students' status change at the program level was never reported the National Student Loan Data System (NSLDS).
- For one out of sixty students tested (2%) who withdrew from City Colleges, the student's status change at the program level was not reported to the National Student Loan Data System (NSLDS) within the 60-day requirement.
- For one out of sixty students tested (2%) who withdrew from City Colleges, the student's status change at the campus level was not reported to the National Student Loan Data System (NSLDS) within the 60-day requirement.
- For four out of sixty students tested (7%) who withdrew from City Colleges, the students' withdrawal status reported to the National Student Loan Data System (NSLDS) for campus level and program level did not match the institution's records.

CORRECTIVE ACTION PLANS *(Continued)*

Cause

The Academic Systems & Registrar Office does not have an effective system in place to ensure all official student status changes are reported to the lender in a timely manner.

Corrective Action Taken or Planned

The enrollment reporting functions are housed in the college's registrar office and separate from financial aid. An enrollment file is generated at the district level and uploaded quarterly. The Registrar's Office and Financial Aid Office will create a weekly meeting to update its enrollment reporting procedures and create a reconciliation process to ensure all students are reported to NSLDS.

Contact Person: Associate Vice Chancellor, Academic Systems – Laura Clark. Associate Vice Chancellor, Financial Aid & Scholarships – Richard Hayes

Anticipated Completion Date: January 2023

Finding 2022-003 – Short Term Program Place Rate

Condition

The College cannot demonstrate compliance with the gainful employment placement rate of 70% calculation for the short-term program at a post-secondary vocational institution.

Cause

The financial aid office did not follow-up on the gainful employment of students. Currently the Financial Aid Office does not manage the Short-Term Program Gainful Employment Requirement at the campus level. That process is managed by the campus.

Corrective Action Taken or Planned

City Colleges currently has two short term programs:

- Computer Numerical Machining (Daley College, Wright College)

CORRECTIVE ACTION PLANS *(Continued)*

The Financial Aid Office will work with campus leadership to develop a gainful employment reporting process at Daley College and Wright College for short term programs. The reporting structure will include an outreach protocol to be completed and reported on currently enrolled during End of Term Processing for each semester.

Contact Person: Associate Vice Chancellor, Financial Aid & Scholarships – Richard Hayes

Anticipated Completion Date: January 2023

Please contact us if you would like additional copies of the Annual Comprehensive Financial Report for the year ended June 30, 2022: <http://www.ccc.edu/departments/Pages/Annual-Finance-and-Budget-Reports>

For further information or to learn about our educational, operational and employment opportunities, please visit the CCC website at <http://www.ccc.edu>.

Office of Finance
180 N. Wabash, Suite 200
Chicago, IL 60601
(312) 553-2500 Phone

