

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

SINGLE AUDIT REPORT
Year Ended June 30, 2023

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

SINGLE AUDIT
June 30, 2023

CONTENTS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9
Schedule of Prior Year Findings and Questioned Costs	11

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Triton College
Community College District No. 504

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, the financial statements of Triton College – Community College District No. 504 (the College) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 9, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the College'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. 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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Oak Brook, Illinois
October 9, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees
Triton College
Community College District No. 504

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Triton College – Community College District No. 504's (the College) 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 the College's major federal programs for the year ended June 30, 2023. The College's 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, the College 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, 2023.

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 the College 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 the College's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the College's 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 the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the College's 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 the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 College as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 9, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion 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 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.



Crowe LLP

Oak Brook, Illinois
October 9, 2023

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Contract Number	Federal AL Number	Federal Expenditures
Major Programs:			
U.S. Department of Education:			
Student Financial Aid Program Cluster:			
Federal Supplemental Educational Opportunity Grant Program	N/A	84.007	\$ 271,044
Federal Direct Loans:			
Direct Lending - Guaranteed Student	N/A	84.268	546,644
Direct Lending - Unsubsidized	N/A	84.268	556,958
Direct Lending - Unsubsidized (PR YR)	N/A	84.268	41,319
Direct Lending - Subsidized (PR YR)	N/A	84.268	55,987
Direct Lending - Plus	N/A	84.268	85,531
Direct Lending - Plus (PR YR)	N/A	84.268	5,748
Federal Work Study Program	N/A	84.033	154,895
Federal Pell Grant Program	N/A	84.063	9,915,794
Federal Pell Grant Program - administrative allowance	N/A	84.063	13,550
Total Student Financial Aid Program Cluster			<u>11,647,470</u>
Education Stabilization Fund:			
Passed through Illinois Community College Board:			
COVID-19 - Governor's Emergency Education Fund 2	GEERII-50422	84.425C	184,150
COVID-19 - MSI CRRSAA	P425L200304-20B	84.425L	131,961
COVID-19 - MSI ARPA	P425L200304-20C	84.425L	756,286
COVID-19 - Higher Education Emergency Relief (HEERF)			
Student Aid Portion - ARPA	P425E202650	84.425E	275,418
COVID-19 - HEERF Institutional Portion - CRRSAA	P425F201968	84.425F	51,245
COVID-19 - HEERF Institutional Portion - ARPA	P425F201968-20B	84.425F	2,302,966
Total Education Stabilization Fund			<u>3,702,026</u>
Nonmajor Programs:			
U.S. Department of Education:			
TRIO Cluster:			
Student Support Services	P042A150859	84.042	208,258
Student Support Services	P042A150859	84.042	58,473
Total TRIO Cluster			<u>266,731</u>
Passed through Illinois Community College Board:			
Adult Education - Federal Basic	AE-50401-23	84.002	742,496
Carl D. Perkins Vocational Education - Basic Grants to States Program	CTE-504-23	84.048	670,220
Total Passed through Illinois Community College Board			<u>1,412,716</u>
Passed through Northeastern Illinois University:			
Title III Endowment	P031A050072-09	84.031	171,000
Title V	P031S180154	84.031S	397,845
Title V	P031S180154	84.031S	155,497
Total Federal ALN 84.031			<u>724,342</u>
Total U.S. Department of Education			<u>17,753,285</u>
U.S. Department of the Treasury:			
Passed through Illinois Community College Board:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	CB-50401-22	21.027	320,000
Total U.S. Department of the Treasury			<u>320,000</u>

(Continued)

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal AL Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture:			
Passed through the Illinois State Board of Education:			
Child and Adult Care Food Program	2022-06-016-5040-51	10.558	\$ 2,141
Child and Adult Care Food Program	2023-06-016-5040-51	10.558	<u>4,687</u>
Total U.S. Department of Agriculture			<u>6,828</u>
U.S. Department of Labor:			
IMA IAAC-Illinois Manufacturers Association Education Foundation	AP2799591560A17	17.268	2,000
H-1B Job Training Grants	N/A	17.268	<u>93,938</u>
Total U.S. Department of Labor			<u>95,938</u>
U.S. Department of Health and Human Services:			
CCDF Cluster:			
Passed through Illinois Community College Board:			
Child Care and Development Block Grant	ECE-50401-22	93.575	269,793
Passed through Corporation for National Community Services:			
Retired Senior Volunteer Program	21SRCIL003	94.002	14,244
Retired Senior Volunteer Program	21SRCIL003	94.002	<u>55,445</u>
Total passed through Corporation for National Community Services			<u>69,689</u>
Total U.S. Department of Health and Human Services			<u>339,482</u>
National Science Foundation:			
Research and Development Cluster:			
Passed through S-STEM:			
Education and Human Resources	1741971	47.076	<u>23,138</u>
Total Research and Development Cluster			<u>23,138</u>
Total National Science Foundation			<u>23,138</u>
National Endowment for the Humanities:			
Promotion of the Humanities Teaching and			
Learning Resources and Curriculum Development	AE-264268-19	45.162	<u>15,112</u>
Total National Endowment for the Humanities			<u>15,112</u>
Total expenditures of federal awards			<u>\$ 18,553,783</u>

See Accompanying Independent Auditor's Report and Notes to the SEFA.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Triton College – Community College District No. 504 (the "College") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations 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 the College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

Basis of Accounting and Cost Principles: Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions* or 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*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The College has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Subrecipients: Of the federal expenditures presented in the Schedule, the College did not provide any federal awards to subrecipients.

Loans and Loan Guarantees: There were no Loans or Loan Guarantees outstanding at June 30, 2023.

Non-Cash and Federal Insurance: The College did not receive non-cash assistance or have Federal insurance in effect during the fiscal year.

TRITON COLLEGE
 COMMUNITY COLLEGE DISTRICT NO. 504
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2023

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 X No

Significant deficiency(ies) identified? _____ Yes X None Reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal Control over major federal programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X 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 2 CFR 200.516(a) _____ Yes X No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007, 84.268, 84.033, 84.063	Student Financial Aid Program Cluster
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

Section II - Financial Statement Findings

There were no financial statement findings.

Section III - Federal Award Findings

There were no federal award findings.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

There were no financial statement or federal award findings in the prior year.