WAYNE COUNTY COMMUNITY COLLEGE DISTRICT

SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2021
**WAYNE COUNTY COMMUNITY COLLEGE DISTRICT**  
**SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees of
Wayne County Community College District
Detroit, Michigan

Report on Compliance for Each Major Federal Program

We have audited Wayne County Community College District (the "District") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.
Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of The District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Wayne County Community College District as of and for the year ended June 30, 2021, and have issued our report thereon dated November 10, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole.

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 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 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 financial statements or to the 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 financial statements as a whole.

GREGORY TERRELL & COMPANY
Certified Public Accountants

January 12, 2022
## WAYNE COUNTY COMMUNITY COLLEGE DISTRICT
### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
#### FOR THE YEAR ENDED JUNE 30, 2021

<table>
<thead>
<tr>
<th>Federal Grantor/</th>
<th>Pass-through Grantor/</th>
<th>CFDA Number</th>
<th>Grant Number</th>
<th>Grant Period</th>
<th>Grant Award</th>
<th>Expenditures</th>
<th>Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Department of Education</td>
<td>Direct Assistance:</td>
<td>Pell Grant 84.063 P063P203165</td>
<td>07/01/20 - 06/30/21</td>
<td>$13,776,286</td>
<td>$13,538,729</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Pell Grant 84.063 P063P193165</td>
<td>07/01/19 - 06/30/20</td>
<td>21,145,182</td>
<td>2,028,691</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Pell Grant Administration 84.063 P063Q203165</td>
<td>07/01/20 - 06/30/21</td>
<td>17,990</td>
<td>17,990</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Pell Grant Administration 84.063 P063Q193165</td>
<td>07/01/19 - 06/30/20</td>
<td>32,700</td>
<td>2,150</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Pell Grant Administration 84.063 P063Q183165</td>
<td>07/01/18 - 06/30/19</td>
<td>35,235</td>
<td>385</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Supplemental Ed Opportunity Grant 84.007 P007A202101</td>
<td>07/01/20 - 06/30/21</td>
<td>626,045</td>
<td>626,045</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>College Work Study 84.033 P033A202101</td>
<td>07/01/20 - 06/30/21</td>
<td>666,249</td>
<td>605,238</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>College Work Study 84.033 P033A192101</td>
<td>07/01/19 - 06/30/20</td>
<td>666,249</td>
<td>10,853</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Federal Direct Student Loans Program 84.268 P268K213165</td>
<td>07/01/20 - 06/30/21</td>
<td>14,498,402</td>
<td>4,479,884</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Federal Direct Student Loans Program 84.268 P268K203165</td>
<td>07/01/19 - 06/30/20</td>
<td>11,216,001</td>
<td>706,530</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Direct Assistance Non-Cluster</td>
<td></td>
<td></td>
<td>$16,345,156</td>
<td>-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| U.S. Department of Education | Direct Assistance: | HEERF Student Aid portion of 18004(a)(1) 84.425E P425E203390 | 04/01/20 - 05/16/22 | $20,856,294 | $4,114,750 | - |
| | HEERF Institutional portion of 18004(a)(1) 84.425F P425F203780 | 06/25/20 - 05/16/22 | 30,565,398 | 10,807,660 | - |
| | HEERF Minority Serving Institutions of 18004(a)(2) 84.425L P425L200475 | 06/12/20 - 12/26/21 | 1,342,345 | 924,899 | - |
| | Student Support Services 84.042 P042A201551 | 09/01/20 - 08/31/21 | 462,472 | 329,917 | - |
| | Student Support Services 84.042 P042A151355 | 09/01/19 - 08/31/20 | 446,833 | 124,975 | - |
| | Student Support Services 84.042 P042A151355 | 09/01/18 - 08/31/19 | 427,591 | 42,955 | - |
| | Total Direct Assistance Non-Cluster | | | $18,745,198 | - |

Total Student Financial Aid Cluster $22,016,496
Wayne County Community College District
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

(Continued)

Passed through State of Michigan,

| Program Improvement          | 84.048A 213510 | 07/01/20 - 06/30/21 | $1,043,420 | $1,043,420 | - |
| Local Administration P/S     | 84.048A 213250 | 07/01/20 - 06/30/21 | 9,200      | 9,200      | - |
| Adult Basic Education        | 84.002A 211130 | 07/01/20 - 06/30/21 | 358,750    | 358,750    | - |
| Adult Basic Education        | 84.002A 211190 | 07/01/20 - 06/30/21 | 28,000     | -          | - |
| Gear Up Scholarship          | 84.334A       | 07/01/20 - 06/30/21 | 10,000     | 10,000     | - |
| Total Passed Through State of Michigan |            |                   | $1,421,370 | $1,421,370 | - |
| Total U.S. Department of Education |                  |                   | $39,783,020 | $39,783,020 | - |

U.S. Department of Treasury
Passed through State of Michigan,

| Coronavirus Relief Fund      | 21.019 AUG2020-WayneCounty-CRF | 03/01/20 - 12/31/20 | $1,971,800 | $1,971,800 | - |

U.S. Department of Labor
Passed through American Association of Community Colleges

| AACC Apprenticeship Intuitive | 17.285 AP-33025-19-75-A-11 | 07/01/19 - 02/28/2022 | $70,000 | $26,896 | - |

U.S. Department of Health and Human Services
Passed through University of Michigan

| Research Enhancement for Building Diversity in Detroit | 93.859 1K12GM111725-01A1 | 08/01/20 - 07/31/21 | $50,040 | $50,040 | - |

Total Expenditures of Federal Awards
$41,831,756 $ -

The accompanying notes are an integral part of this schedule.
WAYNE COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

(1) SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards presents the activity of federal financial awards programs of Wayne County Community College District (the “District”) and is presented on the same basis of accounting as the basic financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other agencies are included in the schedule. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

(2) BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting.

(3) MAJOR PROGRAMS

Major programs were determined in accordance with the Uniform Guidance.

(4) RECONCILIATION OF FEDERAL REVENUE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Federal Revenue - Financial Statements:
Operating Revenue $1,222,428
Non-Operating Revenue 35,422,914
Total $36,645,342

Federal Expenditures - SEFA $41,831,756
Less: Federal Direct Student Loans (5,186,414)
$36,645,342

(5) INDIRECT COST

The 10% de minimis indirect cost rate was not elected.
SECTION I: SUMMARY OF AUDITOR’S RESULTS

(1) The auditor’s report expresses an unmodified opinion on the financial statements of the District.

(2) There were no significant deficiencies disclosed during the audit of the financial statements.

(3) There were no instances of noncompliance material to the financial statements of the District, which would be required to be reported in accordance with Government Auditing Standards.

(4) There were no significant deficiencies in internal control over major federal award programs disclosed during the audit.

(5) The auditor’s report on compliance for the major federal award programs for the District expresses an unqualified opinion on all major federal programs.

(6) There were no audit findings that are required to be reported in accordance with Uniform Guidance.

(7) The programs tested as major programs were:

84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)
84.033 Federal Work-Study Program (FWS)
84.063 Federal Pell Grant Program (Pell)
84.268 Federal Direct Student Loans
21.019 Coronavirus Relief Fund

(8) The threshold used to distinguish between Type A and B programs was $1,254,952.

(9) The District qualified as a low-risk auditee.
SECTION II: FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2021.

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no Federal Award Findings and Questioned Costs for the year ended June 30, 2021.
WAYNE COUNTY COMMUNITY COLLEGE DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
JUNE 30, 2021

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs for the year ended June 30, 2020.