

**College of Charleston
Charleston, South Carolina**

**Reports Required by *Government Auditing Standards*
and the *Uniform Guidance***

For the year ended June 30, 2021

College of Charleston

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College of Charleston
Charleston, South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor/Pass-through Grantor's Identifying Number	Passed Through to Subrecipients	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
US DEPARTMENT OF AGRICULTURE				
JFA (USGS): Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.RD	15-CA-11330140-035	\$ -	\$ 105
Teaching Plant and Agricultural Phenomics Through unPAK (Undergraduates Phenotyping Arabidopsis Knockouts) (FACT REEU)	10.RD	2019-67033-29241	-	77,915
Watershed Response to Long Leaf Pine Restoration - Application of Paired Watersheds on the Santee Experimental Forest	10.RD	18-CS-11330140-074	-	7,650
Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.RD	20-CA-11330180-013	12,010	14,954
TOTAL US DEPARTMENT OF AGRICULTURE			<u>12,010</u>	<u>100,624</u>
US DEPARTMENT OF COMMERCE				
Management of NMFS Charleston Laboratory Library 2013-2018	11.RD	MOA-2013-058/8748	-	49,163
Measurement and Analysis Tools for Omics Sciences	11.RD	P19-646-0002	-	8,235
Measurement and Analysis Tools for Omics Sciences, 2020-2021	11.RD	P20-646-0008	-	60,375
Marine Resources Library Support, 2019-2025	11.RD	P20-646-0006	-	6,093
Graduate Student Support 2020-2021	11.RD	MOA-2020-112 (Amendment 001)/12078	-	44,025
Marine Resources Library Support for Services 2021-2022	11.RD	MOA-2020-112 (Amendment 002)/12084	-	18,269
Graduate Student Support 2020-2021	11.RD	MOA-2020-112 (Amendment 003)/12180	-	4,877
Understanding the Impacts of the Invasive Algae to Support Management of Papahānaumokuākea (HI)	11.RD	NA18NOS4820181 0810.20.068633	-	16,845
Passed Through from South Carolina Sea Grant Consortium:				
Charleston Regional Flood Warning M-App: Knowing When and Where to Avoid Driving When Roads Flood in the Charleston Region	11.RD	NA18OAR4170091, R/CH-7	-	51,238
Charleston Regional Flood Warning M-App: Knowing When and Where to Avoid Driving When Roads Flood in the Charleston Region, Year 2	11.RD	NA18OAR4170091 R/CH-7	-	1,074
Stream Dynamics in an Estuary Headwater System of the Atlantic Coastal Plain, Year 3	11.RD	NA18OAR4170091 M/PM-2A	-	2,136
Building Community Resilience to Water-Related Hazards in the Charleston, SC Region: A Charleston Resilience Network Initiative, Year 3	11.RD	NA16NOS4730012 R/CRN-1B	-	14,779
Passed Through from South Carolina Department of Natural Resources:				
DNR Graduate Student Support 2020-2021	11.RD	FR4000047254	-	7,562
DNR Graduate Student Support 2020-2021	11.RD	NA20NOS4200037 FR 4000047255	-	14,599
Passed Through from Clemson University:				
Urban Stormwater Runoff as a Source of Microplastic and Tire Wear Particles in Coastal Waterways: Transport, Cumulative Impacts to Biota, and Mitigation	11.RD	NA18OAR4170091-2199-223-2023877	-	8,950
Passed Through from the National Marine Sanctuary Foundation:				
Internship Supervision to Develop Ocean Exploration Products for Education, Science, and Public Information	11.RD	NA19OAR0110405 20-08-D-276	-	17,320
Passed Through from Kiawah Island Natural Habitat Conservancy, Inc.:				
Informed Scenario Planning for Community-Wide Resilience Strategy Building on Kiawah Island (SC)	11.RD	NAS20NOS4730002 NFWF 66869	-	14,058
Passed Through from Bishop Museum:				
Discovery of an Invasive, Mat-forming Red Algae at Pearl and Hermes Reef	11.RD	NA18NOS4820181 NFWF-COC-059023	-	60,019
TOTAL US DEPARTMENT OF COMMERCE			<u>-</u>	<u>399,617</u>
US DEPARTMENT OF DEFENSE				
Passed Through from NEYROBLASTGX LLC:				
CoViRcure™ – An Immunomodulatory Oral Supplement for Reducing COVID-19 Post-Hyperimmunity Period Immune Suppression	12.RD	W911NF21P0038	-	8,533
TOTAL US DEPARTMENT OF DEFENSE			<u>-</u>	<u>8,533</u>
US DEPARTMENT OF THE INTERIOR				
Defining the Source Fault of the 1886 Summerville, South Carolina Earthquake: Collaborative Research with College of Charleston and Georgia Institute of Technology Charleston	15.RD	G21AP10093-00	-	8,375
Genotyping Corals for Restoration and Rescue at Multiple Coral Reef National Parks in the U.S. Virgin Islands and the Dry Tortugas	15.RD	P21AC10292-00	-	4,867
TOTAL US DEPARTMENT OF THE INTERIOR			<u>-</u>	<u>13,242</u>
US DEPARTMENT OF STATE				
Creative Writing Mentors to Students at the University of Bahrain, 2019-2020	19.RD	SBA30019GR0029	-	11,550
TOTAL US DEPARTMENT OF STATE			<u>-</u>	<u>11,550</u>

The accompanying notes are an integral part of this schedule

College of Charleston
Charleston, South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor/Pass-through Grantor's Identifying Number	Passed Through to Subrecipients	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, continued:				
US DEPARTMENT OF TRANSPORTATION				
Passed Through from The Citadel:				
STRIDE Project- Evaluation of Transportation Network Infrastructure, Safety, and Travel Route Characteristics of Bike Share, Electric-Powered Pedal-Assist Bike Share, and Electric Scooter System Operation	20.RD	69A3551747104	-	3,744
TOTAL US DEPARTMENT OF TRANSPORTATION			-	3,744
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Magnified Views of Relativistic Outflows in 1:4 < z < 2:6 mini-BAL Quasars	43.RD	80NSSC19K0955	-	33,206
A Generic Data-Driven Framework via Physics-Informed Deep Learning. App. F-21b-Yuan, USC	43.RD	80NSSC20M0154	62,668	72,668
National Space Grant College and Fellowship Program (SPACE Grant) Training Grant 2015-2018	43.RD	NNX15AL49H	153,268	318,754
Impacts of Gravity on Dropwise Condensation-Enhanced Heat Pipes. App.D-9-Li, USC	43.RD	80NSSC20M0153	74,079	86,044
NASA EPSCoR 2015 UVI - Remote Sensing/Water Quality/Coral Reefs	43.RD	NNX15AM74A	39,346	63,894
NASA EPSCoR 2016 USC - Temporal and Spatial Variability of Floodplain Currents by In-Situ Observations, Radar Interferometry and Numerical Simulations	43.RD	NNX16AR02A	53,505	53,505
Nanomaterials-Based Hybrid Energy Storage Devices and Systems for Space Applications	43.RD	80NSSC18M0033	179,685	187,637
Companion Induced Spectral Variability in Massive Binary Systems	43.RD	80NSSC19K0584	-	46,815
SC NASA EPSCoR Research Infrastructure Development 2018-2021	43.RD	80NSSC19M0050	78,870	139,079
Peroxide-Producing Microbial Fuel Cells for Space Life Support Systems Applications	43.RD	80NSSC19M0142	104,810	104,810
Shedding "X-Ray" Light on Supermassive Black Hole Winds. Supermassive Black Hole Winds in X-Ray (SUBWAYS)	43.RD	80NSSC20K0438	-	23,207
South Carolina Space Grant Consortium - Opportunities in STEM 2020-2024	43.RD	80NSSC20M0054	311,722	453,704
MRI/MRV Brain Scans of Astronaut Brains - App.G - Roberts, MUSC	43.RD	80NSSC20M0147	44,517	44,517
NE Clemson 2020: Rapid Laser 3D Printing of Reversible Solid Oxide Electrochemical Cell Stacks for Producing Pure O2 from CO2 and Storing Electricity into Carbon	43.RD	80NSSC20M0233	56,457	66,602
Passed Through from Smithsonian Astrophysical Observatory:				
Measuring the Innermost Stable Orbit Using Microlensing of the FE K Line (Proposal No. 18700516)	43.RD	NAS8-03060 / G07-18102A	-	5,655
Passed Through from the University of Tennessee:				
ICE-MAMBA Ice-Covered Chemosynthetic Ecosystems: Mineral Availability and MicroBiological Accessibility	43.RD	80NSSC17K0243 A17-1256-S001	-	14,609
Passed Through from Space Telescope Science Institute:				
Does the Relativistic X-Ray Outflow Quasar PDS 456 Have the Fastest-Ever UV BAL at ~0.3c?	43.RD	HST-GO-15309.002-A/ NASS5-26555	-	2,723
A Local Laboratory for Studying Positive Feedback from Supermassive Black Holes	43.RD	HST-GO-14722.006-A/ NASS5-26555	-	2,494
Passed Through from the University of Central Florida:				
Center for Lunar and Asteroid Surface Science (CLASS), Year 2	43.RD	80NSSC19M0214 24086235-01	1,099	19,763
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			1,160,026	1,739,686
NATIONAL ENDOWMENT FOR THE ARTS				
To Support the Exhibition Crossed Looks from Swiss-Guinean Artist Namsa Leuba	45.RD	1862399-41-20	-	2,268
To Support an Exhibition of Works by Kukulí Velarde	45.RD	1865397-41-21	-	2,025
TOTAL NATIONAL ENDOWMENT FOR THE ARTS			-	4,293
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Passed Through from SC Humanities Council:				
Dis/Placements: Revisitations of Home	45.RD	SO 263418-19 / 20-1998-2	-	2,000
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			-	2,000
NATIONAL SCIENCE FOUNDATION				
RUI: Advanced Numerical Simulations of Black Hole Accretion	47.RD	AST-1616185	-	9,313
Collaborative Research: The Meteorological Variability of the Two Dimensional/Temporal Structures of Drop Size Distributions and Rain	47.RD	AGS-1532977	-	28,718
Collaborative Research: Investigations into Microbially Mediated Ecological Diversification in Sponges	47.RD	OCE-1929293	6,930	23,486
RUI: Collaborative Research: Trait Differentiation and Local Adaptation to Depth Within Meadows of the Foundation Seagrass Zostera Marina	47.RD	OCE-1851262	-	17,275
Collaborative Research: FishLife: Genealogy and Traits of Living and Fossil Vertebrates that Never Left the Water	47.RD	DEB-1541556	-	2,579
REU Site: Resilience and Response of Marine Organisms to Environmental Change	47.RD	DBI-1757899	-	84,689

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RESEARCH AND DEVELOPMENT CLUSTER, continued:				
NATIONAL SCIENCE FOUNDATION, continued				
Collaborative Research - The Role of Compensation in the Evolution of Ornaments	47.RD	IOS-1656478	-	27,723
CUE Ethics: Collaborative Research: An inclusive and In-Depth Computing Curriculum to help Nonmajors Learn Small Patterns to Solve Big Problem	47.RD	DUE-1935069	-	13,071
RUI: Understanding Black Hole Accretion Across the Luminosity Range	47.RD	AST-1907850	-	111,030
Collaborative Research: ABI Innovation: RUI: Quantifying Biogeographic History: A Novel Model-Based Approach to Integrating Data from Genes, Fossils, Specimens, and Environments	47.RD	DBI-1759797	-	48,393
Collaborative Proposal: The Genetic Legacy of an Asian Oyster Introduction and its Disease-Causing Parasite	47.RD	OCE-1924599	-	82,480
CUE Ethics: A Curricular Design Community for Broadening Participation through Computing in the Arts	47.RD	CNS-1935143	87,505	154,263
Collaborative Research: The Relationship of the Spatial/Temporal Variability of Rain to Scaling	47.RD	AGS-1823334	-	42,245
Collaborative Research to Explore the Spatial/Temporal Statistical-Physical Structures of Rain in the Vertical Plane	47.RD	AGS-2001490	-	128,541
RUI: Collaborative: unPAK: Undergraduates Phenotyping Arabidopsis Knockouts: A Distributed Genomic Approach to Examine Evolutionarily Important Traits	47.RD	IOS-1355106	-	31
Collaborative Research - Cobalamin and Iron Co-Limitation of Phytoplankton Species in Terra Nova Bay	47.RD	OPP-1644073	-	30,444
Microbial Oceanography Links to New Aerosols in Ice-covered Regions (MJOLNIR) in the Arctic Ocean	47.RD	OPP-1736783	-	227,306
Passed Through from South Carolina State University:				
LS SCAMP 2013-2018, Year 5	47.RD	HRD-1305050 18-581065-SCAMP-COC-SC	-	1,429
Passed Through from the University of Hawaii:				
Biodiversity Survey of Hawaiian Mesophotic Algae	47.RD	DEB-1754117 MA1503	-	(844)
Passed Through from the University of South Carolina:				
RII Track 1: Materials Assembly and Design Excellence in South Carolina: MADE In SC	47.RD	OIA-1655740 18-3495	-	181,111
Passed Through from Georgia Institute of Technology:				
Center for Chemical Innovation: Center for Chemical Evolution	47.RD	RG173-G10 / CHE-1504217	-	17,543
Passed Through from the University Corporation for Atmospheric Research:				
Unidata: Next-Generation Data Services and Workflows to Advance Geoscience Research and Education	47.RD	1901712 / SUBAWD002273	-	12,465
Passed Through from South Carolina Sea Grant Consortium:				
SCC-CIVIC-PG Track B: Community Resilience Micro-Bonds to Balance Cost and Social Equity among Stakeholders	47.RD	2044013 M/CIVIC21-1A	-	5,008
Passed Through from Purdue University:				
Strategies: Teaching Engineering Concepts to Harness Future Innovators and Technologists (TECHFIT)	47.RD	1312215-DRL / 4101-57846	-	(3,190)
TOTAL NATIONAL SCIENCE FOUNDATION			<u>94,435</u>	<u>1,245,109</u>
ENVIRONMENTAL PROTECTION AGENCY				
Passed Through from the University of South Carolina:				
EJ Strong: Strengthening Communities for Disaster Risk Reduction, Response and Recovery in South Carolina	66.RD	01D19220 / 21-4413	-	2,175
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>-</u>	<u>2,175</u>
US DEPARTMENT OF ENERGY				
Passed Through from SC Office of Regulatory Staff:				
Solar Shade	81.RD	DE-EE0008294/04 / A-004-21-MG	-	7,494
TOTAL US DEPARTMENT OF ENERGY			<u>-</u>	<u>7,494</u>
US DEPARTMENT OF EDUCATION				
Project Talentum Academe	84.RD	S206A140029	-	193,675
TOTAL US DEPARTMENT OF EDUCATION			<u>-</u>	<u>193,675</u>

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For the year ended June 30, 2021

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RESEARCH AND DEVELOPMENT CLUSTER, continued:				
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Role of Estrogen in Axon Regeneration and Synaptic Reorganization After Peripheral Nerve Injury	93.RD	R15NS099983	-	33,051
UROCU: Undergraduate Research Opportunity to Explore the Composition of Urinary Casts Using Proteomics	93.RD	1R15DK124846-01	-	57,883
Passed Through from the University of South Carolina:				
South Carolina IDeA Networks of Biomedical Research Excellence - INBRE Year 5, 2019-2020	93.RD	5P20GM103499-19 20-3940	-	56,264
SC INBRE DRP Award - Advancing Low Cost, All-Focus, 3D Imaging Technologies, Using Shape-From-Focus Techniques	93.RD	2P20GM103499-20 21-4278	-	49,186
SC INBRE DRP Award - Piece-Wise NMR Study of Human Neuropeptides and their Receptors - Year 3	93.RD	5P20GM103499-19 20-3959	-	6,165
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) Renewal - Administrative Core - Year 1, 2020-2021	93.RD	2P20GM103499-20 21-4212	-	133,491
Interactions of Climate Change on Oceans and Human Health (CAPICCOHH): Assessment of Effects on Ocean Health Related Illness and Disease and Development of Prevention Strategies to Better Protect Public Health, Year 3	93.RD	5P01ES028942-02 / 21-4173	-	43,155
SC INBRE DRP Award - Interactions Between the Obesogenic Compound DOSS and the Mouse Gut	93.RD	2P20GM103499-20 21-4447	-	5,931
Passed Through from the Medical University of South Carolina:				
Fenofibrate in Type 2 Diabetes - Novel Biomarkers and Mechanisms 2020-2021	93.RD	U54GM104941 A00-1386-S001	-	21,231
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	406,357
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Passed Through from the Rector and Visitors of the University of Virginia:				
Social Innovation Funding for WINGS	94.RD	10SIHNY003 GF13126-147433	-	123
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			-	123
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			1,266,471	4,138,222
STUDENT FINANCIAL ASSISTANCE CLUSTER:				
US DEPARTMENT OF EDUCATION				
Federal Supplemental Educational Opportunity Grant 2020-2021	84.007	P007A203774	-	377,170
Federal College Work-Study Program 2020-2021	84.033	P033A203774	-	299,253
Federal Perkins Loans	84.038	P038A043774	-	1,107,350
Federal Pell Grant Program 2019-2020	84.063	P063P190378	-	(774)
Federal Pell Grant Program 2020-2021	84.063	P063P200378	-	9,720,846
Federal Direct Loan Sub 2019-2020	84.268	P268K200378	-	20,073
Federal Direct Loan Unsub 2019-2020	84.268	P268K200378	-	8,904
Federal Direct Parent Loan 2019-2020	84.268	P268K200378	-	13,749
Federal Direct Loan Sub 2020-2021	84.268	P268K210378	-	11,101,122
Federal Direct Loan Unsub 2020-2021	84.268	P268K210378	-	15,996,899
Federal Direct Parent Loan 2020-2021	84.268	P268K210378	-	17,079,447
Federal Direct Grad Plus Loan 2020-2021	84.268	P268K210378	-	426,133
Teacher Education Assistance for College and Higher Education Grants 2020-2021	84.379	P379T210378	-	51,522
TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL ASSISTANCE CLUSTER			-	56,201,694
TRIO CLUSTER:				
US DEPARTMENT OF EDUCATION				
Upward Bound 2017-2022	84.047A	P047A171405	-	423,416
TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER			-	423,416
SPECIAL EDUCATION CLUSTER (IDEA):				
US DEPARTMENT OF EDUCATION				
Passed Through from South Carolina Department of Education:				
Project CREATE 2019-2020	84.027A	H027A180081	-	22,379
Project CREATE 2020-2021	84.027A	H027A190081	-	9,049
TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)			-	31,428

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College of Charleston
Charleston, South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor/Pass-through Grantor's Identifying Number	Passed Through to Subrecipients	Total Expenditures
EDUCATION STABILIZATION FUND:				
US DEPARTMENT OF EDUCATION				
COVID-19 - CARES ACT Higher Education Emergency Relief Fund - IHEs - Student Portion	84.425E	P425E200060	-	4,028,111
COVID-19 - CARES ACT Higher Education Emergency Relief Fund - IHEs - Institutional Costs	84.425F	P425F202188	-	273,435
TOTAL US DEPARTMENT OF EDUCATION - EDUCATION STABILIZATION FUND			<u>-</u>	<u>4,301,546</u>
OTHER PROGRAMS:				
US DEPARTMENT OF THE TREASURY				
Passed Through from the State of South Carolina:				
COVID-19 - Coronavirus Relief Funds	21.019	H15	-	12,922,462
TOTAL US DEPARTMENT OF THE TREASURY			<u>-</u>	<u>12,922,462</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through from South Carolina Department of Social Services:				
COVID-19 - Emergency Operations Grant	93.575	P617K9YP	-	15,500
COVID-19 - Sanitation Award	93.575	P617K9YP	-	600
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>-</u>	<u>16,100</u>
US DEPARTMENT OF JUSTICE				
Passed Through from South Carolina Department of Alcohol and Other Drug Abuse Services:				
Palmetto Initiative for Campus Community Collaborations PICCC 2010-2011	16.727	COC-PICC-1	-	1,329
TOTAL US DEPARTMENT OF JUSTICE			<u>-</u>	<u>1,329</u>
TOTAL OTHER PROGRAMS			<u>-</u>	<u>12,939,891</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,266,471</u>	<u>\$ 78,036,197</u>

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College of Charleston

Notes to the Schedule of Expenditures of Federal Awards *For the year ended June 30, 2021*

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the College of Charleston (the "College") and is presented on the accrual basis of accounting. 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.

Note 2. Summary of Significant Accounting Policies for Federal Awards

Expenditures reported on the Schedule are determined using the cost accounting principles and procedures set forth in the Uniform Guidance, 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.

Expenditures for student financial aid programs include the federal share of students' Federal Supplemental Educational Opportunity Grant Program ("FSEOG") grants and Federal Work Study Program ("FWS") earnings, certain other federal financial aid for students and administrative cost allowances, where applicable.

Expenditures for nonfinancial aid awards include indirect costs, related primarily to facilities operation and maintenance and general, divisional and departmental administrative services, which are allocated to direct cost objectives (including federal awards) based on negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2021 were based on predetermined fixed rates negotiated with the College's cognizant federal agency. The College has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3. Federal Perkins Loan Program (CFDA Number 84.038)

The Federal Perkins Loan Program is administered directly by the College and balances and transactions relating to the program are included in the College's financial statements. Federal expenditures reported on the face of the Schedule include loans outstanding at the beginning of the year, loan cancellations, interest subsidies and administrative expenses. Due to the expiration of the Federal Perkins Loan Program on September 30, 2017, the College did not disburse any Perkins loans to students during the year ended June 30, 2021. The balance of loans outstanding under the Federal Perkins Loan Program was \$536,527 as of June 30, 2021. Schools have the option of continuing to collect on outstanding loan balances or can voluntarily liquidate the program. The College has begun to return delinquent Perkins loan balances to the Department of Education in preparation for the eventual liquidation process. The College is required to periodically return excess cash on hand from the program to the Department of Education.

College of Charleston

Notes to the Schedule of Expenditures of Federal Awards

For the year ended June 30, 2021

Note 4. Federal Direct Student Loans Program (CFDA Number 84.268)

The College participates in the Federal Direct Student Loans (Direct Loans) program of the U.S. Department of Education (USDE), which includes subsidized and unsubsidized Federal Stafford Loans and Federal PLUS Loans. Under the Direct Loans program, the College is responsible only for certain administrative duties; accordingly, the disbursements under the program and the outstanding loan balances are excluded from the financial statements of the College.

Note 5. Matching

Under the FWS program, the College matched \$32,855 in total compensation for the year ended June 30, 2021 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the FSEOG Program, the College matched \$175,620 in funds awarded to students for the year ended June 30, 2021 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Note 6. Contingencies

The College receives funds under various federal grant programs and such awards are to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of non-compliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

**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**

Members of the Board of Trustees
College of Charleston
Charleston, South Carolina

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 the business-type activities and the aggregate discretely presented component units of the College of Charleston (the "College"), a component unit of the State of South Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated September 30, 2021. Our report includes a reference to other auditors who audited the financial statements of the College of Charleston Athletic Fund d/b/a Cougar Club (the "Cougar Club") and the College of Charleston Foundation (the "Foundation"), as described in our report on the College's financial statements. The financial statements of the Cougar Club and the 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 Cougar Club or the Foundation.

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") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 may exist that have not been identified.

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

A handwritten signature in black ink that reads "Elliott Davis, LLC". The signature is written in a cursive style with a large, sweeping initial "E".

Charleston, South Carolina
September 30, 2021

**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***

Members of the Board of Trustees
College of Charleston
Charleston, South Carolina

Report on Compliance for Each Major Federal Program

We have audited the College of Charleston's (the "College") 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 College's major federal programs for the year ended June 30, 2021. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the College'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 College'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 College's compliance.

Opinion on Each Major Federal Program

In our opinion, the College 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

The College's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The College is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The College's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Management of the College 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 College'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 College'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 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, material weaknesses may exist that have not been identified. However, we identified deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002, which we consider to be significant deficiencies.

The College's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the College, a component unit of the State of South Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated September 30, 2021, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Cougar Club or the Foundation (discretely presented component units). Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for these discretely presented component units, are based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming opinions 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 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.



Charleston, South Carolina

January 26, 2022 except for the portion related to the Schedule of Expenditures of Federal Awards as to which the date is September 30, 2021.

College of Charleston

Schedule of Findings and Questioned Costs For the year ended June 30, 2021

Section I. Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

- Material weakness identified? yes no
- Significant deficiency identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs:

- Material weakness identified? yes no
- Significant deficiency identified? yes none reported

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

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

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.RD; 11.RD; 12.RD; 15.RD; 19.RD; 20.RD; 43.RD; 45.RD; 47.RD; 66.RD; 81.RD; 84.RD; 93.RD; 94.RD	Research and Development Cluster
84.425E; 84.425F	Higher Education Emergency Relief Fund (HEERF)
21.019	Coronavirus Relief Fund

Dollar threshold used for distinguishing between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

College of Charleston

Schedule of Findings and Questioned Costs

For the year ended June 30, 2021

Section II. Financial Statement Findings

None reported

Section III. Federal Award Questioned Costs and Findings

Finding 2021-001 Procurement, Suspension, and Debarment

Federal Agency: Various

Program: Research and Development Cluster

Criteria or Specific
Requirement:

Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration and available at <https://sam.gov/content/exclusions>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

Condition/Context: During our testing of this program for the fiscal year ended June 30, 2021, we selected 2 vendors from a population of 14 vendors with whom the College engaged in transactions equal to or greater than \$25,000 using federal grant funds. For these 2 transactions, we noted no evidence the College had complied with Uniform Guidance requirements regarding suspension and debarment verification of the vendors. The sample was not intended to be and was not statistically valid. No vendors selected in our test work were listed as suspended or debarred.

College of Charleston

Schedule of Findings and Questioned Costs

For the year ended June 30, 2021

Finding 2021-001

Procurement, Suspension, and Debarment, Continued

Cause: The College's policies regarding procurement, suspension, and debarment were not compared to Uniform Guidance to ensure all elements were incorporated and therefore, the College did not have sufficient controls in place during the fiscal year to meet the Uniform Guidance requirements discussed above. While the College did have controls covering the applicable suspension and debarment provisions for subrecipient transactions, there were no controls in place over other covered transactions. There was no control in place to verify whether all vendors contracted for covered transactions were suspended or debarred, nor was there a certification, clause or condition meeting the requirements of 2 CFR section 180.300 included in the College's standard contracts executed under covered transactions.

Effect: The College is at risk of entering into covered transactions with entities that are debarred, suspended, or otherwise excluded.

Questioned Costs: None; no vendors in our samples were listed as suspended or debarred.

Identification as a repeat finding, if applicable: Not a repeat finding.

Recommendation: Control procedures should be implemented to ensure that all vendors with which the College engages in covered transactions are checked against the federal website for vendors that could be suspended or debarred prior to transacting with such vendors or another process as allowed by the federal regulations discussed above.

View of Responsible Official and Corrective Actions:

Current bid solicitations include state required language to notify vendors who submit an offer to certify that they are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any state or federal agency. The certification is a material representation of fact upon which reliance is placed when making an award and if it is later determined that the vendor knowingly or in bad faith rendered an erroneous certification the contract may be terminated.

Management agrees with this finding and Procurement and Supply Services will develop and implement policies and procedures to ensure all vendors under covered transactions are checked against the federal website for vendors that could be suspended or debarred prior to initiating transactions with such vendors. Adding this procedure in conjunction with the bid solicitation language noted above will help to avoid doing business with irresponsible vendors.

College of Charleston

Schedule of Findings and Questioned Costs

For the year ended June 30, 2021

Finding 2021-002 Incomplete Time and Effort Certifications

Federal Agency: Various

Program: Research and Development Cluster

Criteria or Specific Requirement:

The Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with higher education institutions. To be allowable under federal awards, costs must meet certain general criteria. Those criteria, among other things, require that expenditures must be allocable, reasonable and supported by adequate documentation. Uniform Guidance requires that the payroll distribution system allow confirmation of activity allocable to each sponsored agreement and each of the categories of activity needed to identify facilities and administrative costs and the functions to which they are allocable.

Uniform Guidance, section 200.430, establishes specific requirements compensation cost records must meet in order for the costs to be allowable for federal grants subject to Uniform Guidance. Among other requirements, compensation costs must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Uniform Guidance also requires that salaries and wages of employees used in meeting cost sharing or matching requirements on Federal awards must be supported in the same manner as salaries and wages claimed for reimbursement from Federal awards.

Condition/Context:

To meet the requirements of the Uniform Guidance for time and effort reporting, the College generates time and effort reports on a semi-annual basis for all employees who are paid directly from a federally sponsored (or related cost share) project. Each employee is required to sign the reports to certify reasonableness of the estimated total work effort for the period covered by the report.

During our testing of the Research and Development Cluster for the fiscal year ended June 30, 2021, we noted semi-annual certifications were not completed for the 19 payroll related expenditures in our sample of 60 payroll and nonpayroll-related total expenditures selected for testing. The sample was not intended to be and was not statistically valid. The College's Office of Research and Grants Administration ("ORGA") subsequently completed time and effort certifications as of January 11, 2022 for the 19 payroll-related expenditures selected for testing.

Cause:

The College inadvertently failed to complete semi-annual time and effort certifications during the fiscal year ended June 30, 2021. The failure to complete the certifications was partially due to COVID-19 related impacts to the ORGA staff and partially due to system limitations and delays in procuring a new effort certification system during this period.

College of Charleston

Schedule of Findings and Questioned Costs

For the year ended June 30, 2021

Finding 2021-002 Incomplete Time and Effort Certifications, Continued

Effect: Lack of required time and effort certifications may result in expenditure of federal funds for unallowable purposes.

Questioned Costs: Cannot be determined

Identification as a
repeat finding, if
applicable: Not a repeat finding.

Recommendation: Control procedures should be implemented to ensure time and effort certifications are performed at least semi-annually to comply with the requirements per the Uniform Guidance.

View of Responsible
Official and

Corrective Actions: The College's Office of Research and Grants Administration will modify the controls in place to ensure that time and effort certifications are performed at least semi-annually in accordance with the College's policies and procedures and to comply with the requirements per the Uniform Guidance (2 CRF 200).

College of Charleston

Summary Schedule of Prior Audit Findings

For the year ended June 30, 2021

In accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, the following is the status of known material findings and recommendations from prior year audits:

Finding 2020-001 Return of Title IV Funds

Condition/Context: From a population of 30 students who withdrew from the College during the fall 2019 academic term of the 2020 fiscal year, the College failed to return the portion of unearned aid for 13 students within 45 days from the date the College determined the students withdrew.

Current Action Taken/
Current Status: The College's Program Coordinator for Return of Title IV Aid reviewed all students with Return of Title IV awards for the fall 2019 and spring 2020 semesters to ensure the calculations of returns were correct and funds were returned timely. The Financial Aid Director and Program Coordinator reviewed and discussed the policies and procedures for the Return of Title IV awards and revised the procedures based on the audit recommendations provided.