

COLLEGE OF CHARLESTON

CHARLESTON, SOUTH CAROLINA



Clyde the Cougar stands proudly at the entrance of Cougar Mall at dusk.

REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE

FOR THE YEAR ENDED JUNE 30, 2022

**PREPARED BY
THE OFFICE OF THE CONTROLLER**

COLLEGE OF CHARLESTON
SINGLE AUDIT
FOR THE YEAR ENDED JUNE 30, 2022

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COLLEGE OF CHARLESTON
CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grantor/Pass-through Grantor's Identifying Number	Passed through to Subrecipients	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER				
US DEPARTMENT OF AGRICULTURE				
Teaching Plant and Agricultural Phenomics Through unPAK (Undergraduates Phenotyping Arabidopsis Knockouts) (FACT REEU)	10.RD	2019-67033-29241	\$ -	\$ 95,504
Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina Watershed Response to Long Leaf Pine Restoration - Application of Paired Watersheds on the Santee Experimental Forest	10.RD	20-CA-11330180-013	12,010	32,747
Characterization of Soils on the Southern Research Station Experimental Forest Network	10.RD	18-CS-11330140-074	-	2,379
Effects of Forest Disturbance on Mercury Cycling in the Atlantic Coastal Plain	10.RD	21-JV-11330180-058	-	17,720
Data Compilation and Analysis of Forest and Water Conditions, Carteret, NC	10.RD	21-JV-11330180-059	-	7,223
	10.RD	22-CR-11330180-024	-	127
Passed Through from Clemson University:				
Asian Longhorned Beetle Research Support	10.RD	AP22PPQS&T00C002 2393-207-2015125	-	1,552
TOTAL US DEPARTMENT OF AGRICULTURE			12,010	157,252
US DEPARTMENT OF COMMERCE				
Understanding the Impacts of the Invasive Algae to Support Management of Papahānaumokuākea (HI)	11.RD	NA18NOS4820181 0810.20.068633	21,261	69,071
Measurement and Analysis Tools for Omics Sciences, 2020-2021	11.RD	P20-646-0008	-	24,756
Marine Resources Library Support, 2019-2025	11.RD	P20-646-0006	-	24,470
Management of NMFS Charleston Laboratory Library 2013-2018	11.RD	MOA-2013-058/8748	-	2,069
Graduate Student Support 2020-2021	11.RD	MOA-2020-112 (Amendment 001)/12078	-	5,492
Marine Resources Library Support for Services 2021-2022	11.RD	MOA-2020-112 (Amendment 002)/12084	-	49,812
Graduate Student Support 2020-2021	11.RD	MOA-2020-112 (Amendment 003)/12180	-	24,584
NOAA MOU Mod 4, Project III: Use of 'Omics to Support Coral Interventions: Optimizing Sexual Reproduction	11.RD	MOA-2020-112 (Amendment 004)/12261	-	10,557
Water Purification System Services	11.RD	MOA-2020-112 (Amendment 004)/12261	-	12,323
Ecotoxicological Assessment of Fluorine-Free Fire Fighting Foams in Estuarine Organisms	11.RD	MOA-2020-112 (Amendment 004)/12261	-	20,716
Propagation of Deep Sea Octocorals to Support Restoration Planning in the Wake of Deepwater Oil Spill	11.RD	MOA-2020-112 (Amendment 005)/12361	-	14,756
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	-	2,327
Stream Dynamics in an Estuary Headwater System of the Atlantic Coastal Plain, Year 3	11.RD	NA18OAR4170091 M/PM-2A	-	7,783
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	-	43,355
Implementation and Advancement of Sea Grant Visioning Efforts: Barriers to Park Visitation, as Experienced by Parents of Neurodivergent Children	11.RD	NA18OAR4170091 R/PM-4A	-	7,854
South Carolina Coastal Water Monitoring Network (SCCWMN)	11.RD	NA18OAR4170091 P/CH-2A	-	29,594
How Does Disturbance Shape Avian Community Composition and Diversity in Ephemeral Wetlands? Year 1	11.RD	NA22OAR4170114 R/ER-56	-	13,813
Rain and Tide - Assessing Coastal Stream Flow and Compound Flooding Risk	11.RD	NA22OAR4170114 / R/ER-54	-	14,871
Passed Through from South Carolina Department of Natural Resources:				
Graduate Student Support 2021-2022	11.RD	NA20NOS4200037 FR 4000049969	-	11,989
Graduate Student Support 2021-2022	11.RD	NA20NOS4200037 FR 4000049999	-	13,937
Physiological Effects of Age and Temperature on Blood Chemistry, Metabolism, and Mortality of Harvested Horseshoe Crabs	11.RD	R/CF-27 P24018341522 SCDNR FY2022-	-	3,204
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	NA18OAR4170091-2199223-2023877	-	23,390
Urban Stormwater Runoff as a Source of Microplastic and Tire Wear Particles in Coastal Waterways: Transport, Cumulative Impacts to Biota, and Mitigation, Year 2	11.RD	NA18OAR4170091 22922232024545	-	15,539
Passed Through from University Corporation for Atmospheric Research:				
NFIP Flood Claims High Water Mark Extraction/Flood Inundation Mapping	11.RD	NA16NWS4670042 SUBAWD002641	-	47,372
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	-	33,816
Passed Through from Bishop Museum:				
Discovery of an Invasive, Mat-forming Red Algae at Pearl and Hermes Reef	11.RD	NA18NOS4820181 NFWF-COC-059023	-	27,027
TOTAL US DEPARTMENT OF COMMERCE			21,261	554,477
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	15.RD	G21AP10093-00	-	13,418
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	-	106,775
Passed Through from South Carolina Department of Natural Resources:				
Microplastic Exposure for Key Ecological Species in Coastal South Carolina	15.RD	F20AF11202-00 P24018326821 SCDNR FY2021-053	-	7,194
TOTAL DEPARTMENT OF THE INTERIOR			-	127,387
US DEPARTMENT OF STATE				
Creative Writing Mentors to Students at the University of Bahrain, 2021-2022	19.RD	SBA30021GR3026	-	23,939
TOTAL US DEPARTMENT OF STATE			-	23,939

COLLEGE OF CHARLESTON

CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grantor/Pass-through Grantor's Identifying Number	Passed through to Subrecipients	Total Expenditures
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	-	7,506
TOTAL US DEPARTMENT OF TRANSPORTATION			-	<u>7,506</u>
NATIONAL AIR AND SPACE ADMINISTRATION				
Companion Induced Spectral Variability in Massive Binary Systems	43.RD	80NSSC19K0584	-	41,072
Magnified Views Of Relativistic Outflows in 1:4 < z < 2:6 mini-BAL Quasars	43.RD	80NSSC19K0955	-	7,096
Shedding "X-Ray" Light on Supermassive Black Hole Winds. Supermassive Black Hole Winds in X-Ray (SUBWAYS)	43.RD	80NSSC20K0438	-	42,906
Modeling Late Amazonian Deformation and Magmatism of the Large Tharsis Shield Volcanoes Using Paleo-Slope Indicators	43.RD	80NSSC21K1107	-	11,627
NASA EPSCoR 2015 UV1 - Remote Sensing/Water Quality/Coral Reefs	43.RD	NNX15AM74A	25,987	60,412
National Space Grant College and Fellowship Program (SPACE Grant) Training Grant 2015-2018	43.RD	NNX15AL49H	84,972	177,535
Augmenting Physics-Based Design and Multi-Physics Based Manufacturing with Data Driven Models to Manufacture Advanced Composites Structures with Automated Fiber Placement	43.RD	80NSSC21M0327	47,066	59,031
2021 R3: An Aerial Platform to Navigate the Troposphere of Venus Enabled by New Cellular Materials	43.RD	80NSSC21M0154	41,176	53,141
2021 R3: Impacts of Gravity and Surfactants on Drainage Flow and Rheology of Wet Foams	43.RD	80NSSC21M0153	86,142	98,107
2021 R3: Supercritical Combustion Reactor for Water Oxidation and Recycling of Non-Edible Biomass for Long Duration Space Flights	43.RD	80NSSC21M0152	11,241	14,852
2021-R3: Rapid Laser Reactive Sintering of High-Performance Electrolytes for Additive Manufacturing of Solid State Batteries	43.RD	80NSSC21M0150	69,911	81,876
2021 R3: Characterization of the Intracranial Venous System Following Spaceflight	43.RD	80NSSC21M0149	43,373	55,338
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	131,405	133,224
A Generic Data-Driven Framework via Physics-Informed Deep Learning. App. F-21b, USC	43.RD	80NSSC20M0154	23,297	23,297
Impacts of Gravity on Dropwise Condensation-Enhanced Heat Pipes. App.D-9, USC	43.RD	80NSSC20M0153	7,111	7,111
Enhanced Spectral Optimization Tools for Monitoring the Development and Dynamics of Harmful Algal Blooms and Coral Bleaching	43.RD	80NSSC20M0148	-	35,939
MRI/MRV Brain Scans of Astronaut Brains - App.G -, MUSC	43.RD	80NSSC20M0147	20,657	20,657
South Carolina Space Grant Consortium - Opportunities in STEM FY 2020-2024	43.RD	80NSSC20M0054	513,382	799,121
Peroxide-Producing Microbial Fuel Cells for Space Life Support Systems Applications	43.RD	80NSSC19M0142	125,803	136,677
SC NASA EPSCoR Research Infrastructure Development 2018-2021	43.RD	80NSSC19M0050	39,178	129,864
Nanomaterials-Based Hybrid Energy Storage Devices and Systems for Space Applications	43.RD	80NSSC18M0033	33,433	41,447
2021 R3: Advanced Machine and Process Architecture for Refractories via Laser Powder Bed Fusion Additive Manufacturing	43.RD	80NSSC 21M0148	30,654	41,705
Passed Through from Smithsonian Astrophysical Observatory:				
Microlensing a Quasar's Accretion Disk (Proposal No. 22700337)	43.RD	NAS8-03060 GO1-22101A	-	5,506
Passed Through from the University of Tennessee:				
ICE-MAMBA Ice-Covered Chemosynthetic Ecosystems: Mineral Availability and MicroBiological Accessibility	43.RD	80NSSC17K0243 A17-1256-S001	-	16,569
ICE-MAMBA Ice-Covered Chemosynthetic Ecosystems: Mineral Availability and MicroBiological Accessibility, Year 2	43.RD	80NSSC17K0243 A17-1256-S003	-	17,138
Passed Through from the University of Central Florida:				
Center for Lunar and Asteroid Surface Science (CLASS), Year 2	43.RD	80NSSC19M0214 24086235-01	4,355	20,430
Passed Through from Space Telescope Science Institute:				
A Local Laboratory for Studying Positive Feedback from Supermassive Black Holes Does the Relativistic X-Ray Outflow Quasar PDS 456 Have the Fastest-Ever UV BAL at ~0.3c?	43.RD	NAS5-2655 / HST-GO-14722.006-A	-	1,872
TOTAL NATIONAL AIR AND SPACE ADMINISTRATION			-	<u>4,117</u>
			<u>1,339,143</u>	<u>2,137,667</u>
NATIONAL ENDOWMENT FOR THE ARTS				
To Support the Exhibition Crossed Looks from Swiss-Guinean Artist Namsa Leuba	45.RD	1862399-41-20	-	32,733
To Support an Exhibition of Works by Kukuli Velarde	45.RD	1865397-41-21	-	10,898
TOTAL NATIONAL ENDOWMENT FOR THE ARTS			-	<u>43,631</u>
NATIONAL ENDOWMENT FOR HUMANITIES				
Passed Through from SC Humanities Council:				
Dyani White Hawk: Listen-Documenting the Catawban Language	45.RD	SO263418-19 21-2040-1	-	10,000
International Conference on Romanticism, 2021 (COVID-19) - Improving Access and Functionality of Historical Maps and Plats of the Carolina Lowcountry	45.RD	SO-263418-19 21-2064-2	-	1,500
Carolina Lowcountry	45.RD	ZSO-283154-21 ZSO 21-91-7	-	4,302
TOTAL NATIONAL ENDOWMENT FOR HUMANITIES			-	<u>15,802</u>
NATIONAL SCIENCE FOUNDATION				
RUI: Understanding Black Hole Accretion Across The Luminosity Range	47.RD	AST - 1907850	-	122,999
Collaborative Research - Cobalamin and Iron Co-Limitation of Phytoplankton Species in Terra Nova Bay	47.RD	OPP-1644073	-	746
Microbial Oceanography Links to New Aerosols in Ice-covered Regions (MIJLNIR) in the Arctic Ocean	47.RD	OPP-1736783	-	146,527
RUI: Collaborative Research: Trait Differentiation and Local Adaptation to Depth Within Meadows of the Foundation Seagrass Zostera Marina	47.RD	OCE-1851262	-	4,277
Collaborative Research: Investigations into Microbially Mediated Ecological Diversification in Sponges	47.RD	OCE-1929293	7,581	68,893
Collaborative Proposal: The Genetic Legacy of an Asian Oyster Introduction and its Disease-Causing Parasite	47.RD	OCE-1924599	-	81,349

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FOR THE YEAR ENDED JUNE 30, 2022

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Collaborative Research to Explore the Spatial/Temporal Statistical-Physical Structures of Rain in the Vertical Plane	47.RD	AGS-2001490	15,746	106,357
Computing in the Arts - The Algorithm is the Medium	47.RD	CNS-2139786		36,280
Collaborative Research: Catalytic Track: Improving Accuracy and Efficiency of Multicollector Mass Spectrometry	47.RD	EAR-2149084	-	8,245
CUE Ethics: A Curricular Design Community for Broadening Participation through Computing in the Arts	47.RD	CNS-1935143	2,557	84,743
Collaborative Research: FishLife: Genealogy and Traits of Living and Fossil Vertebrates that Never Left the Water	47.RD	DEB-1541556	-	380
Collaborative Research - The Role of Compensation in the Evolution of Ornaments	47.RD	IOS-1656478	-	103,115
REU Site: Resilience and Response of Marine Organisms to Environmental Change	47.RD	DBI-1757899	-	45,971
Collaborative Research: ABI Innovation: RUJ: Quantifying Biogeographic History: A Novel Model-Based Approach to Integrating Data from Genes, Fossils, Specimens, and Environments	47.RD	DBI-1759797	-	9,177
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	-	37,864
Expanding Scientific Opportunity with a Digital Course Based Undergraduate Research Experience: Development and Evaluation	47.RD	DUE-2121415	-	66,990
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	-	(8)
Passed Through from South Carolina State University: LS SCAMP 2013-2018 Year 5	47.RD	HRD-1305050 18-581065-SCAMP-COC-SC	-	(158)
Passed Through from The Regents of the University of Colorado: ADVANCE and Beyond: Understanding Processes of Institutional Change to Promote STEM Equity and Education	47.RD	HRD 2100242 1561026	-	74,414
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	-	9,633
TOTAL NATIONAL SCIENCE FOUNDATION			<u>25,884</u>	<u>1,007,794</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	EQ-1-680/ 21-4413/10010865	-	3,985
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>-</u>	<u>3,985</u>
US DEPARTMENT OF EDUCATION				
Middle East and North Africa and its Periphery (MENAAP) and International Business Project	84.RD	P153A210020	-	4,744
TOTAL US DEPARTMENT OF EDUCATION			<u>-</u>	<u>4,744</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
UROCCUP: Undergraduate Research Opportunity to Explore the Composition of Urinary Casts Using Proteomics	93.RD	1R15DK124846-01	-	96,971
Role of Estrogen in Axon Regeneration and Synaptic Reorganization After Peripheral Nerve Injury	93.RD	R15NS099983	-	8,754
Passed Through from the University of South Carolina: Interactions of Climate Change on Oceans and Human Health (CAPICCOHH): Assessment of Effect on Ocean Health Related Illness and Disease and Development of Prevention Strategies to Better Protect Public Health, Year 4	93.RD	5P01ES028942-04 22-4536	-	45,476
SC INBRE DRP Award - Advancing Low Cost, All-Focus, 3D Imaging Technologies, Using Shape-From-Focus Techniques	93.RD	2P20GM103499-20 21-4278	-	23,066
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) Renewal - Administrative Core - Year 1, 2020-2021	93.RD	2P20GM103499-20 21-4212	-	41,972
SC INBRE DRP Award - Piece-Wise NMR Study of Human Neuropeptides and Their Receptors - Year 3	93.RD	2P20GM103499-20 21-4446	-	9,424
SC INBRE DRP Award - Interactions Between the Obesogenic Compound DOSS and the Mouse Gut	93.RD	2P20GM103499-20 21-4447	-	17,924
SC INBRE DRP Award - Advancing Low Cost, All-Focus, 3D Imaging Technologies, Using Shape-From-Focus Techniques - Year 2	93.RD	5P20GM103499-21 / 22-4680	-	49,800
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 2, 2021-2022	93.RD	5P20GM103499-21 / 22-4666	-	107,998
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>-</u>	<u>401,385</u>
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	-	7
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>-</u>	<u>7</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>1,398,298</u>	<u>4,485,576</u>

COLLEGE OF CHARLESTON
CHARLESTON, SOUTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grantor/Pass-through Grantor's Identifying Number	Passed through to Subrecipients	Total Expenditures
STUDENT FINANCIAL ASSISTANCE CLUSTER				
US DEPARTMENT OF EDUCATION				
Federal Supplemental Educational Opportunity Grant 2021-2022	84.007	P007A213774	-	362,399
Federal College Workstudy Program 2021-2022	84.033	P033A213774	-	291,233
Federal Perkins Loans	84.038	P038A043774	-	597,946
Federal Pell Grant Program 2020-2021	84.063	P063P200378	-	(2,790)
Federal Pell Grant Program 2021-2022	84.063	P063P210378	-	10,068,836
Federal Direct Parent Loan 2019-2020	84.268	P268K200378	-	(26,682)
Federal Direct Loan Sub 2020-2021	84.268	P268K210378	-	49
Federal Direct Loan Unsub 2020-2021	84.268	P268K210378	-	22,628
Federal Direct Parent Loan 2020-2021	84.268	P268K210378	-	11,109
Federal Direct Loan Sub 2021-2022	84.268	P268K220378	-	11,270,738
Federal Direct Loan Unsub 2021-2022	84.268	P268K220378	-	16,655,583
Federal Direct Parent Loan 2021-2022	84.268	P268K220378	-	19,308,541
Federal Direct Grad Plus Loan 2021-2022	84.268	P268K220378	-	555,033
Teacher Education Assistance for College and Higher Education Grants 2020-2021	84.379	P379T210378	-	943
Teacher Education Assistance for College and Higher Education Grants 2021-2022	84.379	P379T220378	-	42,906
TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL ASSISTANCE CLUSTER			-	59,158,472
TRIO CLUSTER				
US DEPARTMENT OF EDUCATION				
Upward Bound 2017-2022	84.047A	P047A171405	-	438,731
TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER			-	438,731
SPECIAL EDUCATION CLUSTER (IDEA)				
US DEPARTMENT OF EDUCATION				
Passed Through from South Carolina Department of Education:				
Project CREATE 2020-2021	84.027A	H027A190081	-	9,956
Project CREATE 2021-2022	84.027A	H027A200081	-	4,397
TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)			-	14,353
EDUCATION STABILIZATION FUND				
US DEPARTMENT OF EDUCATION				
(COVID-19) - Higher Education Emergency Relief Fund - IHEs	84.425E	P425E200060	-	10,321,496
(COVID-19) - Higher Education Emergency Relief Fund - IHEs - Institutional Costs	84.425F	P425F202188	-	16,058,536
TOTAL US DEPARTMENT OF EDUCATION - EDUCATION STABILIZATION FUND			-	26,380,032
OTHER PROGRAMS				
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	-	1,323
TOTAL US DEPARTMENT OF JUSTICE			-	1,323
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through from South Carolina Department of Social Services:				
(COVID-19) - Emergency Operations Grant	93.575	P617K9YP	-	32,503
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	32,503
TOTAL OTHER PROGRAMS			-	33,826
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,398,298	\$ 90,510,990

COLLEGE OF CHARLESTON
SINGLE AUDIT REPORT
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS

FISCAL YEAR ENDED JUNE 30, 2022

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, 2022 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, 2022. The balance of loans outstanding under the Federal Perkins Loan Program was \$379,009 as of June 30, 2022. 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.

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 \$32,624 in total compensation for the year ended June 30, 2022 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the FSEOG Program, the College matched \$163,053 in funds awarded to students for the year ended June 30, 2022 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.

NOTE 7 – HIGHER EDUCATION EMERGENCY RELIEF FUNDS

The CARES Act created a Higher Education Emergency Relief Fund (“HEERF”) to provide financial relief to students and institutions who were impacted by the COVID-19 pandemic. The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and the American Rescue Plan (ARP) provided additional rounds of HEERF (II and III). The HEERF funds contained two components: an institutional award and a student aid award.

The following amounts have been awarded as HEERF as of June 30, 2022:

	84.425E Student Portion	84.425F Institutional Portion	Total
Awarded:			
HEERF I	\$ 3,821,011	\$ 3,821,011	\$ 7,642,022
HEERF II	3,821,011	8,045,543	11,866,554
HEERF III	10,479,385	10,452,169	20,931,554
	<u>\$ 18,121,407</u>	<u>\$ 22,318,723</u>	<u>\$ 40,440,130</u>

The following amounts have been expended during the year ended June 30, 2022:

	84.425E Student Portion	84.425F Institutional Portion	Total
HEERF I	\$ -	\$ -	\$ -
HEERF II	-	-	-
HEERF III	10,321,496	16,058,536	26,380,032
	<u>\$ 10,321,496</u>	<u>\$ 16,058,536</u>	<u>\$ 26,380,032</u>

Report of Independent Auditor 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 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 non-governmental 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, 2022, 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 14, 2022. Our report includes a reference to other auditors who audited the financial statements of the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club (non-governmental discretely presented component units of the College), as described in our report on the College’s financial statements. The financial statements of the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club (non-governmental discretely presented component units of the College) were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club (non-governmental discretely presented component units of the College) or that are reported on separately by those auditors who audited the financial statements of the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club (non-governmental discretely presented component units of the College).

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 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 or significant deficiencies may exist that were not 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 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.



Greenville, South Carolina
October 14, 2022

**Report of Independent Auditor on Compliance for Each Major Program,
on Internal Control over Compliance and on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the College of Charleston'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, 2022. 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 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, 2022.

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; 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"). 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 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 the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 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.

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 business-type activities and the non-governmental discretely presented component units of the College, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 14, 2022, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club, which are presented as non-governmental discretely presented component units. The College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club represent 100% of total assets and 100% of total revenues of the non-governmental 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 the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a - Cougar Club, are based solely on the reports of the other auditors.

Our audit was performed 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 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.

Cherry Bekaert LLP

Greenville, South Carolina

January 24, 2023, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is October 14, 2022

COLLEGE OF CHARLESTON SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FISCAL YEAR ENDED JUNE 30, 2022

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 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>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.425E/F	COVID-19 Relief - Higher Education Emergency Fund

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

Auditee qualified as low-risk auditee? yes no

Section II—Financial Statement Findings

None noted.

Section III—Federal Award Findings and Questioned Costs

None noted.

COLLEGE OF CHARLESTON SCHEDULE OF PRIOR YEAR FINDINGS

FISCAL YEAR ENDED JUNE 30, 2022

Section IV—Prior Year Audit Findings

Finding 2021-001 Procurement, Suspension, and Debarment

Condition/Context: From a population of 14 vendors with whom the College engaged in transactions equal to or greater than \$25,000 using federal grant funds, the College had not complied with Uniform Guidance requirements regarding suspension and debarment verification for 2 of the vendors tested.

Current Status: Corrective action was taken.

Finding 2021-002 Incomplete Time and Effort Certification

Condition/Context: From a population of 19 payroll related expenditures, the College has not completed semi-annual time and effort reporting certifications.

Current Status: Corrective action was taken.