



**ELGIN COMMUNITY COLLEGE  
ILLINOIS COMMUNITY COLLEGE  
DISTRICT NUMBER 509  
ELGIN, ILLINOIS**

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SINGLE AUDIT REPORT

For the Year Ended June 30, 2024



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**ELGIN COMMUNITY COLLEGE**  
**DISTRICT NUMBER 509**  
**ELGIN, ILLINOIS**  
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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees  
Elgin Community College  
District Number 509  
Elgin, Illinois

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Elgin Community College, Illinois Community College District 509’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, 2024. 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, Elgin Community College, Illinois Community College District 509 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, 2024.

***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 Responsibility for the Auditor 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 discretely presented component unit of the College as of and for the year ended June 30, 2024 and the related notes to financial statements, which collectively comprise of the College's basic financial statements and have issued our report thereon dated November 7, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Sikich CPA LLC*

Naperville, Illinois  
November 7, 2024

**ELGIN COMMUNITY COLLEGE  
DISTRICT NUMBER 509**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

	<b>Federal Assistance Listing Number</b>	<b>Grant Number</b>	<b>Expenditures</b>
<b>GRANTOR</b>			
U.S. Department of Education			
Direct Programs			
Student Financial Aid Cluster			
Federal PELL Grant Program	84.063*	P063P200107	\$ 10,144,111
Federal PELL Grant Program- Admin Allowance	84.063*	P063Q200107	<u>12,685</u>
			<u>10,156,796</u>
Federal Supplemental Educational Opportunity Grants	84.007*	P007A201145	308,660
Federal Work-Study Program	84.033*	P033A201145	134,630
Federal Direct Student Loans	84.268*	P268K210107	<u>1,484,677</u>
Iraq and Afghanistan Service Grant Program	84.408*	N/A	<u>6,973</u>
Total Student Financial Aid Cluster			<u>12,091,736</u>
TRIO Cluster			
Student Support Services	84.042A*	P042A200757-23	398,593
Student Support Services	84.042A*	P042A200757-22	69,585
Student Support Services - ESL	84.042A*	P042A200756-23	222,199
Student Support Services - ESL	84.042A*	P042A200756-22	<u>30,693</u>
			<u>721,070</u>
Upward Bound	84.047A*	P047A170289-23	196,966
Upward Bound	84.047A*	P047A220382-22	112,565
Upward Bound II	84.047A*	P047A170578-23	176,248
Upward Bound II	84.047A*	P047A220380-22	<u>52,040</u>
			<u>537,819</u>
TRIO Cluster (Continued)			
Talent Search Program	84.044A*	P044A210223-23	195,193
Talent Search Program	84.044A*	P044A210223-22	<u>36,768</u>
			<u>231,961</u>
Total TRIO Cluster			<u>1,490,850</u>
Congressionally Directed Grants	84.116Z*	P116Z230300	<u>884,401</u>
Child Care Access Means Parent in School Program	84.335A	P335A190327	<u>57,784</u>

**ELGIN COMMUNITY COLLEGE  
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended June 30, 2024

	<b>Federal Assistance Listing Number</b>	<b>Grant Number</b>	<b>Expenditures</b>
<b>GRANTOR (Continued)</b>			
U.S. Department of Education (Continued)			
Passed Through Illinois Community College Board			
Adult Education-Basic Grants to States	84.002	1625-30125	\$ 718,727
Passed Through Illinois Community College Board			
Career and Technical Education-Basic Grants to States	84.048	465-28263	643,501
Total U.S. Department of Education			<u>15,886,999</u>
U.S. Department of Labor			
WIOA Cluster			
Passed Through Kane County Department of Employment & Education			
WIOA Youth Activities	17.259	ECC PY2022-ISY-OSY	238,840
Passed Through Workforce Development Council of Northern Cook County			
WIOA Youth Activities	17.259	2022-531	331,256
Total WIOA Cluster			<u>570,096</u>
Total U.S. Department of Labor			<u>570,096</u>
Small Business Administration			
Passed through the Illinois Department of Commerce and Economic Opportunity			
Small Business Development Center	59.037	420-35-0084	61,655
Total Small Business Administration			<u>61,655</u>
U.S. Department of Veterans Affairs			
Post 9/11 Veterans Educational Assistance	64.027	N/A	224,953
Total U.S. Department of Veteran Affairs			<u>224,953</u>
U.S. Department of Health and Human Services			
CCDF Cluster			
Passed through Illinois Student Assistance Commission			
Child Care and Development Block Grant	93.575*	N/A	475,033
Passed through Illinois Community College Board			
Child Care and Development Block Grant	93.575*	N/A	718,669
Total U.S. Department of Health and Human Services			<u>1,193,702</u>
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	N/A	708
			<u>708</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 17,938,113</u></u>

\* denotes major program

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NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2024

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**Note A - Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards has been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). It is a summary of the activity of the College's federal awards program prepared on the accrual basis of accounting. Accordingly, expenditures are recognized when the liability has been incurred and revenues are recognized when the qualifying expenditure has been incurred.

**Note B - Federal Loan Program**

For the year ended June 30, 2024, the College acted as a pass-through agency for Federal Direct Loans (subsidized and unsubsidized) to students in the amount of \$1,484,677.

**Note C - Other Information**

The College did not receive any federal insurance or federal noncash assistance and did not provide any amounts to subrecipients.

The College did not elect to use the 10% de minimis indirect cost rate.



**ELGIN COMMUNITY COLLEGE  
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended June 30, 2024

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:  
 Material weakness(es) identified?       yes     no

Significant deficiency(ies) identified?       yes     none reported

Noncompliance material to financial statements noted?       yes     no

Federal Awards

Internal Control over major programs:  
 Material weakness(es) identified?       yes     no

Significant deficiency(ies) identified?       yes     none reported

Type of auditor's report issued on compliance  
 for major programs: *unmodified opinion on Student  
 Financial Aid Program Cluster/TRIO  
 Cluster, Congressionally Directed  
 Grants, CCDF Cluster*

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>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.063, 84.268, 84.408 84.116Z	Student Financial Aid Program Cluster
84.042A, 84.047A, 84.044A	Congressionally Directed Grants
93.575	TRIO Cluster
	CCDF Cluster

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

Auditee qualified as low-risk auditee?       yes     no

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

For the Year Ended June 30, 2024

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**Section II - Financial Statement Findings**

None

**Section III - Federal Award Findings and Questioned Costs**

None

**Section IV - Prior Year Audit Findings**

None