

**College of Charleston  
Charleston, South Carolina**

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

***For the year ended June 30, 2019***

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**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2019*

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Identifying Number	Passed Through to Subrecipients	Total Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER:</b>				
<b>US DEPARTMENT OF AGRICULTURE</b>				
JFA (USGS): Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.RD	15-CA-11330140-035	\$ 12,010	\$ 32,454
Teaching Plant and Agricultural Phenomics Through unPAK (Undergraduates Phenotyping Arabidopsis Knockouts) (FACT REEU)	10.RD	2019-67033-29241	-	8,726
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			<u>12,010</u>	<u>41,180</u>
<b>US DEPARTMENT OF COMMERCE</b>				
Management of NMFS Charleston Laboratory Library 2013-2018	11.RD	MOA-2013-058/8748	-	57,364
Exploring Relationships Between Metabolite Phenotypes from Serum Proteomes across 30 Mammalian Species	11.RD	70NANB18H287	-	67,281
Passed Through from South Carolina Sea Grant Consortium: Building Community Biogeographical Patterns of Benthic Microalgae – Prospective Indicators of Estuarine Health	11.RD	NA14OAR4170088 P/M-2I, Year 3	-	6,211
Long Branch Creek - Developing a Watershed Restoration Plan for Recovering and Improving Estuarine Habitat to Serve Essential Ecosystem Services - Year 1	11.RD	NA18OAR4170091 M/PM-2A Year 1	-	3,079
Building Community Resilience to Water-Related Hazards in the Charleston, SC Region: A Charleston Resilience Network Initiative	11.RD	NA16NOS4730012 R/CRN-1B	-	64,899
Passed Through from South Carolina Department of Natural Resources: Multibeam Data Processing and Habitat Delineation	11.RD	PO 08003115	-	2,442
DNR Graduate Student Support 2018-2019	11.RD	NA14OAR4170088 FR 4000041756	-	7,037
DNR Graduate Student Support 2018-2019	11.RD	NA18OAR4170091 FR4000042074	-	14,173
DNR Graduate Student Support 2018-2019	11.RD	NA18OAR4170091 FR4000042801	-	6,919
Passed Through from University Corporation for Atmospheric Research: OER - Expedition 1806	11.RD	NA16OAR4310253 / SUBAWD000735	-	12,706
<b>TOTAL US DEPARTMENT OF COMMERCE</b>			<u>-</u>	<u>242,111</u>
<b>US DEPARTMENT OF DEFENSE</b>				
Passed Through from InnoSense LLC: SBIR: Nutrition-Rich, Wholesome Dietary Supplement for Dolphins	12.RD	N6833518C0765	-	30,000
<b>TOTAL US DEPARTMENT OF DEFENSE</b>			<u>-</u>	<u>30,000</u>
<b>US DEPARTMENT OF THE INTERIOR</b>				
Hydrology and Environmental Research/Education Collaboration	15.RD	P17AC01619 P13AC00443	-	2,000
Charleston Area Earthquake Hazards Mapping Project: Time History Database, Urban Hazard Maps, and Public Outreach Workshop: Collaborative Research with the University of Memphis and the College of Charleston	15.RD	G19AP00021	-	7,482
Passed Through from South Carolina Department of Natural Resources: SC DNR - BOEM Program 2016-2018	15.RD	M14AC00012 FY2017-017	-	7,260
DNR Graduate Student Support 2018-2019	15.RD	SC-F-F-18AF00739 FR4000042040	-	7,206
<b>TOTAL US DEPARTMENT OF THE INTERIOR</b>			<u>-</u>	<u>23,948</u>
<b>US DEPARTMENT OF STATE</b>				
Creative Writing Mentors to Students at the University of Bahrain, 2018 - 2019	19.RD	SBA30018GR0027	-	22,451
<b>TOTAL US DEPARTMENT OF STATE</b>			<u>-</u>	<u>22,451</u>
<b>US DEPARTMENT OF TRANSPORTATION</b>				
Passed Through from The Citadel: Center for Connected Multimodal Mobility (C2M2)	20.RD	1921-211-2021810 69A3551747117	-	3,566
<b>TOTAL US DEPARTMENT OF TRANSPORTATION</b>			<u>-</u>	<u>3,566</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>				
Development of the Virgin Islands Center for Space Science at Etelman Observatory: Research, Education, and Economic Development through Promotion of NASA's Vision	43.RD	NNX13AD28A	-	12,908
CAN/Experimental Program to Stimulate Competitive Research (EPSCoR) - 2014	43.RD	NNX14AN07A	40,911	40,911
National Space Grant College and Fellowship Program (SPACE Grant) Training Grant 2015-2018	43.RD	NNX15AL49H	214,681	490,492
CAN/Experimental Program to Stimulate Competitive Research (EPSCoR) Research Infrastructure	43.RD	NNX15AK53A	98,129	199,053
NASA EPSCoR 2015 UVI - Remote Sensing/Water Quality/Coral Reefs	43.RD	NNX15AM74A	222,504	256,494
NASA EPSCoR 2016 USC - Temporal and Spatial Variability of Floodplain Currents by In-Situ Observations, Radar Interferometry and Numerical Simulations	43.RD	NNX16AR02A	129,043	143,745

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, 2019*

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Identifying Number	Passed Through to Subrecipients	Total Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER, continued:</b>				
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, continued</b>				
Nanomaterials-Based Hybrid Energy Storage Devices and Systems for Space Applications	43.RD	80NSSC18M0033	226,676	228,669
Companion Induced Spectral Variability in Massive Binary Systems	43.RD	80NSSC19K0584	-	33,156
SC NASA EPSCoR Research Infrastructure Development 2018-2021	43.RD	80NSSC19M0050	-	7,472
Passed Through from Brown University: Evolution and Environment of Exploration Destinations: Science and Engineering Synergism	43.RD	NNA14AB01A / 00000676	11,326	39,099
Passed Through from WYLE: Personnel Assignment 2018-19	43.RD	NNJ15HK11B PO TXS0143537	-	35,358
Passed Through from Smithsonian Astrophysical Observatory: Revealing the Structure of the Inner Accretion Flow of the Quasars RX J1131-1231 (Proposal No. 18700320)	43.RD	NAS8-03060 / AR7-18012B	-	1,236
Measuring the Innermost Stable Orbit Using Microlensing of the FE K Line (Proposal No. 18700516)	43.RD	NAS8-03060 / G07-18102A	-	87,217
The Wide-Angle Outflow of the Lensed z=1.51 AGN HS 0810+2554 (Proposal No. 17700625)	43.RD	NAS8-03060 / GO6-17099X	-	6,924
Passed Through from the University of Tennessee: ICE-MAMBA Ice-Covered Chemosynthetic Ecosystems: Mineral Availability and MicroBiological Accessibility	43.RD	80NSSC17K0243 A17-1256-S001	-	14,189
Passed Through from Space Telescope Science Institute: A Local Laboratory for Studying Positive Feedback from Supermassive Black Holes	43.RD	HST-GO-14722.006-A / NAS5-26555	-	4,873
Passed Through from the University of Central Florida: Center for Lunar and Asteroid Surface Science (CLASS)	43.RD	NNA14AB05A / 66016031-06	9,746	43,248
<b>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			<u>953,016</u>	<u>1,645,044</u>
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>				
Southbound: Photographs of and about the American South 1985-2016	45.RD	16-4100-7090	-	16,500
Jennifer Wen Ma: Cry Joy Park: Gardens of Dark and Light	45.RD	1847562-41-19	-	30,000
Passed Through from the College of Charleston Foundation: Riley Mayor's Design Fellows at the College Of Charleston	45.RD	1661002009	4,452	7,500
<b>TOTAL NATIONAL ENDOWMENT FOR THE ARTS</b>			<u>4,452</u>	<u>54,000</u>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>				
Self-Knowledge in Eastern and Western Philosophies	45.RD	EH-256886-17	-	26,388
Passed Through from SC Humanities Council: Global Foodways	45.RD	SO-233964-16 18-1873-1	-	8,013
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>			<u>-</u>	<u>34,401</u>
<b>NATIONAL SCIENCE FOUNDATION</b>				
REU Site: Marine Organism Health: Resilience and Response to Environmental Change	47.RD	DBI-1062990	-	(15,326)
RUI: Advanced Numerical Simulations of Black Hole Accretion	47.RD	AST-1616185	-	88,207
Collaborative Research: The Meteorological Variability of the Two Dimensional/Temporal Structures of Drop Size Distributions and Rain	47.RD	AGS-1532977	-	48,229
Collaborative Research: Investigations into Microbially Mediated Ecological Diversification in Sponges	47.RD	OCE-1929293	-	17,835
RUI: Collaborative Research: Trait Differentiation and Local Adaptation to Depth Within Meadows of the Foundation Seagrass Zostera Marina	47.RD	OCE-1851262	-	10,547
Collaborative Research: FishLife: Genealogy and Traits of Living and Fossil Vertebrates that Never Left the Water	47.RD	DEB-1541556	-	119,495
REU Site: Resilience and Response of Marine Organisms to Environmental Change	47.RD	DBI-1757899	-	106,755

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<b>RESEARCH AND DEVELOPMENT CLUSTER, continued:</b>				
<b>NATIONAL SCIENCE FOUNDATION, continued</b>				
Collaborative Research - The Role of Compensation in the Evolution of Ornaments	47.RD	IOS-1656478	-	23,077
Collaborative: RUI: The Natural History Mutations: Sequence and Fitness Data from A. Thaliana Mutation Accumulation Lines	47.RD	DEB-1258053	-	6,639
Detecting Genetic Adaptation During Marine Invasions	47.RD	OCE-1357386	-	103
Collaborative Research: ABI Innovation: RUI: Quantifying Biogeographic History: A Novel Model-	47.RD	DBI-1759797	-	17,836
MRI: Acquisition of a Field-Deployable Mass Spectrometer for Biogeochemical Research and Education	47.RD	OCE-1428915	-	(9,007)
RUI: Vitamin B12 and Nitrogen Regulation of Oceanic Dimethylsulfoniopropionate and Dimethylsulfide	47.RD	OCE-1436458	-	18,110
CIF21 DIBBs: Collaborative Research: Cyberinfrastructure for Interpreting and Archiving U-series Geochronologic Data	47.RD	ACI-1443037	21,052	113,341
Collaborative: IOS Full Proposal: RUI: Biting Hard with Soft Feeding Apparatuses	47.RD	IOS-1354917	-	21,010
Collaborative Research: The Relationship of the Spatial/Temporal Variability of Rain to Scaling	47.RD	AGS-1823334	-	28,460
CBMS Conference: Topological Methods in Machine Learning and Artificial Intelligence	47.RD	DMS-1836362	-	35,518
RUI: Collaborative: unPAK: Undergraduates Phenotyping Arabidopsis Knockouts: A Distributed Genomic Approach to Examine Evolutionarily Important Traits	47.RD	IOS-1355106	-	19,814
Collaborative Research - Cobalamin and Iron Co-Limitation of Phytoplankton Species in Terra Nova Bay	47.RD	OPP-1644073	-	116,475
Microbial Oceanography Links to New Aerosols in Ice-covered Regions (MjOLNIR) in the Arctic Ocean	47.RD	OPP-1736783	-	201,784
IUSE: Collaborative Project: Engaged Student Learning: Design and Development, Level I: Broadening the Path to the STEM Profession through Cybersecurity Learning	47.RD	DUE-1700254	-	86,070
Investigating the Effectiveness of Boot Camps in Developing a Diverse Software Development Workforce	47.RD	DGE-1561705	-	50,095
Passed Through from South Carolina State University: LS SCAMP 2013-2018 Year 4	47.RD	HRD-1305050 17-581054-SCAMP-COC-SC	-	6,398
LS SCAMP 2013-2018 Year 5	47.RD	HRD-1305050 18-581065-SCAMP-COC-SC	-	9,300
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	-	105,591
Passed Through from Georgia Institute of Technology: Center for Chemical Innovation: Center for Chemical Evolution	47.RD	RG173-G10 / CHE-1504217	-	46,939
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<u>21,052</u>	<u>1,273,295</u>
<b>US DEPARTMENT OF ENERGY</b>				
Effects of Fine-Root Senescence Upon Soil Communities and Nutrient Flux into Soil Pools	81.RD	DE-SC0014379	-	3,048
<b>TOTAL US DEPARTMENT OF ENERGY</b>			<u>-</u>	<u>3,048</u>

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<b>RESEARCH AND DEVELOPMENT CLUSTER, continued:</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Project Talentum Academe	84.RD	S206A140029	167,542	443,611
Passed Through from the University of Virginia: WINGS				
	84.RD	R305A110703 / GM10128 138818	-	34
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			<u>167,542</u>	<u>443,645</u>
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Role of Estrogen in Axon Regeneration and Synaptic Reorganization After Peripheral Nerve Injury	93.RD	R15NS099983	-	168,934
Passed Through from the University of South Carolina:				
South Carolina IDeA Networks of Biomedical Research Excellence - INBRE 2018-2019	93.RD	5P20GM103499-18 19-3769	-	175,753
SC INBRE DRP Award - Piece-wise NMR Study of Human Neuropeptides and their Receptors	93.RD	5P20GM103499-17 22050-ZA16	-	(3,187)
ParkIndex: A Tool for Advancing Parks and Public Health Research and Practice	93.RD	1R21CA202693-01A1 18-3425	-	7,115
SC INBRE DRP Award - Piece-Wise NMR Study of Human Neuropeptides and their Receptors - Year 2	93.RD	5P20GM103499-18 22050-FB03	-	74,709
Interactions of Climate Change on Oceans and Human Health: Assessment of Effects on Ocean Health Related Illness and Disease and Development of Prevention Strategies to Better Protect Human Health	93.RD	1P01ES028942-01 / 19-3809	-	40,910
Passed Through from the Medical University of South Carolina:				
Fenofibrate in Type 2 Diabetes - Novel Biomarkers and Mechanisms	93.RD	U54GM104941 MUSC18-143-8A306	-	4,584
CCSG Pilot Project: Social Media Campaign to Support HPV Vaccination Efforts at MUSC	93.RD	3P30CA138313-010S2 MUSC19-025-87455	-	27,523
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>-</u>	<u>496,341</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Passed Through from the Rector and Visitors of the University of Virginia:				
Social Innovation Funding for WINGS	94.RD	10SIHNY003 GF13126-147433	-	(459)
Evaluation of the Impacts and Implementation of the WINGS for Kids Social and Emotional Learning Afterschool Program	94.RD	10SIHNY003 GF13359-151731	-	(45)
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<u>-</u>	<u>(504)</u>
<b>US DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through from Central U.S. Earthquake Consortium:				
2018 Earthquake Awareness and Education Proposal: South Carolina	97.RD	EMW-2017-CA-00101	-	5,443
Passed Through from South Carolina Sea Grant Consortium:				
Development of Multi-Hazard Coastal Resiliency Assessment and Adaptation Indices and Tools for the Charleston, SC Region	97.RD	HSHQDC-07-3-00005 R/NIPP-1b	-	61,501
<b>TOTAL US DEPARTMENT OF HOMELAND SECURITY</b>			<u>-</u>	<u>66,944</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<u>1,158,072</u>	<u>4,379,470</u>
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER:</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Federal Supplemental Educational Opportunity Grant 2018-2019	84.007	P007A183774	-	485,285
Federal College Workstudy Program 2018-2019	84.033	P033A183774	-	300,000
Federal Perkins Loans	84.038	P038A043774	-	1,407,667
Federal Pell Grant Program 2015-2016	84.063	P063P150378	-	10
Federal Pell Grant Program 2016-2017	84.063	P063P160378	-	5
Federal Pell Grant Program 2017-2018	84.063	P063P170378	-	(1,488)
Federal Pell Grant Program 2018-2019	84.063	P063P180378	-	11,331,943
Federal Direct Loan Sub 2017-2018	84.268	P268K180378	-	16,217
Federal Direct Loan Unsub 2017-2018	84.268	P268K180378	-	5,001
Federal Direct Parent Loan 2017-2018	84.268	P268K180378	-	(5,192)
Federal Direct Loan Sub 2018-2019	84.268	P268K190378	-	14,069,978
Federal Direct Loan Unsub 2018-2019	84.268	P268K190378	-	17,627,260
Federal Direct Parent Loan 2018-2019	84.268	P268K190378	-	24,596,467
Federal Direct Grad Plus Loan 2018-2019	84.268	P268K190378	-	399,456
Teacher Education Assistance for College and Higher Education Grants 2017-2018	84.379	P379T180378	-	24
Teacher Education Assistance for College and Higher Education Grants 2018-2019	84.379	P379T190378	-	104,656
<b>TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			<u>-</u>	<u>70,337,289</u>

The accompanying notes are an integral part of this schedule

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**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2019*

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Identifying Number	Passed Through to Subrecipients	Total Expenditures
<b>TRIO CLUSTER:</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Upward Bound 2017-2022	84.047A	P047A171405	-	485,724
<b>TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER</b>			-	485,724
<b>SPECIAL EDUCATION CLUSTER (IDEA):</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Passed Through from South Carolina Department of Education: Project CREATE 2017-2018	84.027A	H027A160081-16A	-	17,427
Project CREATE 2018-2019	84.027A	H027A160081	-	14,346
<b>TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)</b>			-	31,773
<b>OTHER PROGRAMS:</b>				
<b>US DEPARTMENT OF JUSTICE</b>				
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	-	1,281
<b>TOTAL US DEPARTMENT OF JUSTICE</b>			-	1,281
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>				
Jewish History in the American South	45.163	EH-261743-18	-	129,682
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>			-	129,682
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed Through from South Carolina Department of Alcohol and Other Drug Abuse Services: Campus Recovery Program	93.xxx	HHSF223201510114C	-	13,389
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			-	13,389
<b>US DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through from SC Emergency Management Division: CofC Storm Damage 2018	97.036	FEMA-4241-DR-SC	-	21,486
<b>TOTAL US DEPARTMENT OF HOMELAND SECURITY</b>			-	21,486
<b>TOTAL OTHER PROGRAMS</b>			-	165,838
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 1,158,072</b>	<b>\$ 75,400,094</b>

## College of Charleston

### *Notes to the Schedule of Expenditures of Federal Awards* *For the year ended June 30, 2019*

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#### **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 for student financial aid programs include the federal share of student's 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 federal research and development programs are determined using the cost accounting principles and procedures set forth in either OMB Circular A-21, *Cost Principles for Educational Institutions* or in Uniform Guidance, as applicable, 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 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, 2019 were based on predetermined fixed rates negotiated with the College's cognizant federal agency. The College has elected not to use the 10% 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. The balance of loans outstanding under the Federal Perkins Loan Program was \$1,103,134 as of June 30, 2019.

#### **Note 4. Matching**

Under the FWS program, the College matched \$46,654 in total compensation for the year ended June 30, 2019 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the FSEOG Program, the College matched \$174,787 in funds awarded to students for the year ended June 30, 2019 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.



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**College of Charleston*****Notes to the Schedule of Expenditures of Federal Awards******For the year ended June 30, 2019***

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**Note 5. 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, 2019, 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 27, 2019. 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, flowing style.

Charleston, South Carolina  
September 27, 2019

**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, 2019. 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, 2019.

## **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.

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, 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated September 27, 2019, 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 as a whole.

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

October 31, 2019 except for the portion related to the Schedule of Expenditures of Federal Awards as to which the date is September 27, 2019.

# College of Charleston

## Schedule of Findings and Questioned Costs For the year ended June 30, 2019

### 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>
84.007; 84.033; 84.038; 84.063; 84.268; 84.379	Student Financial Assistance Cluster

Dollar threshold used for distinguishing between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes

### Section II. Financial Statement Findings

None reported

### Section III. Federal Award Questioned Costs and Findings

None reported

# College of Charleston

## Summary Schedule of Prior Audit Findings

For the year ended June 30, 2019

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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 2018-001      Student Loan Repayments**

**Condition/Complex:** A test of the Perkins loans entering repayment during the fiscal year ended June 30, 2018 revealed discrepancies in the separation dates reported by the student loan servicer responsible for converting loans to repayment and the dates the students withdrew from the College or completed the course of study. Discrepancies were also identified in the separation dates reported by the College to the National Student Clearinghouse for students who withdrew or graduated from the College.

**Current Action Taken/  
Current Status:**

The Treasurer's Office expanded the process for reviewing Perkins loans effective July 2018. The Receivables Manager and Perkins Specialist, with back up from the Assistant Treasurer, perform monthly reviews of the loan information, including separation dates. For any discrepancies identified by the reviews below, the College's Registrar's Office determined the correct separation date and provided updates to the National Clearinghouse. The Treasurer's Office provided updates to the loan servicer.

1. A comprehensive review of the separation dates for students for the upcoming cohort period was conducted in conjunction with the loan servicer and the College Registrar's Office to ensure the accuracy of the dates.
2. A systematic review of Perkins Loans future cohorts was conducted monthly, in conjunction with the loan servicer and the College Registrar's Office.
3. The monthly National Clearinghouse reports were reviewed against the College's and loan servicer's data.
4. The loan servicer implemented a new policy, which requires submission of tickets for all change requests for student loan data. The following ongoing procedures have been and will continue to be performed by the College. The Registrar's Office verifies the information before the Treasurer's Office submits the requests through the loan servicer's ticketing system. After the tickets are processed, the College verifies that the updates were processed correctly by the loan servicer.