

**College of Charleston  
Charleston, South Carolina**

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

*For the year ended June 30, 2020*

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# College of Charleston

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**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2020*

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	\$ 31,626
Teaching Plant and Agricultural Phenomics Through unPAK (Undergraduates Phenotyping Arabidopsis Knockouts) (FACT REEU)	10.RD	2019-67033-29241	-	86,280
Watershed Response to Long Leaf Pine Restoration - Application of Paired Watersheds on the Santee Experimental Forest	10.RD	18-CS-11330140-074	-	18,375
Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.RD	20-CA-11330180-013	-	289
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			12,010	136,570
<b>US DEPARTMENT OF COMMERCE</b>				
Management of NMFS Charleston Laboratory Library 2013-2018	11.RD	MOA-2013-058/8748	-	57,938
Exploring Relationships Between Metabolite Phenotypes from Serum Proteomes across 30 Mammalian Species	11.RD	70NANB18H287	-	45,947
Measurement and Analysis Tools for Omics Sciences	11.RD	P19-646-0002	-	51,828
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, Year 3	11.RD	NA18OAR4170091, R/CH-7	-	6,625
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	-	6,795
Building Community Resilience to Water-Related Hazards in the Charleston, SC Region: A Charleston Resilience Network Initiative, Year 3	11.RD	NA16NOS4730012 R/CRN-1B	-	29,284
Passed Through from South Carolina Department of Natural Resources: DNR Graduate Student Support 2019-2020	11.RD	NA18OAR4170091 FR4000044662	-	3,473
DNR Graduate Student Support 2018-2021	11.RD	NA18NOS4200021 FR4000044561	-	14,923
DNR Graduate Student Support 2018-2021	11.RD	NA18OAR4170091 FR4000044806	-	7,034
DNR Graduate Student Support 2019-2020	11.RD	NA16NMF4540320 FR4000045345	-	7,571
DNR Graduate Student Support 2018-2019	11.RD	NA18OAR4170091 FR4000042801	-	118
Passed Through from Bishop Museum: Discovery of an Invasive, Mat-forming Red Algae at Pearl and Hermes Reef	11.RD	NA18NOS4820181 NFWF-COC-059023	-	12,963
<b>TOTAL US DEPARTMENT OF COMMERCE</b>			-	244,499
<b>US DEPARTMENT OF THE INTERIOR</b>				
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	-	24,934
Passed Through from South Carolina Department of Natural Resources: DNR Graduate Student Support 2019-2020	15.RD	SC-T-F18AF00962 FR4000045515	-	7,571
<b>TOTAL US DEPARTMENT OF THE INTERIOR</b>			-	32,505
<b>US DEPARTMENT OF STATE</b>				
Creative Writing Mentors to Students at the University of Bahrain, 2018-2019	19.RD	SBA30018GR0027	-	1,667
Creative Writing Mentors to Students at the University of Bahrain, 2019-2020	19.RD	SBA30019GR0029	-	17,693
<b>TOTAL US DEPARTMENT OF STATE</b>			-	19,360
<b>US DEPARTMENT OF TRANSPORTATION</b>				
Passed Through from The Citadel: Center for Connected Multimodal Mobility (C2M2)	20.RD	1921-211-2021810 69A3551747117	-	11,764
<b>TOTAL US DEPARTMENT OF TRANSPORTATION</b>			-	11,764
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>				
Magnified Views of Relativistic Outflows in 1:4 < z < 2:6 mini-BAL Quasars	43.RD	80NSSC19K0955	-	27,444
CAN/Experimental Program to Stimulate Competitive Research (EPSCoR) - 2014	43.RD	NNX14AN07A	(885)	(885)
National Space Grant College and Fellowship Program (SPACE Grant) Training Grant 2015-2018	43.RD	NNX15AL49H	193,800	404,984
CAN/Experimental Program to Stimulate Competitive Research (EPSCoR) Research Infrastructure Development (RID)	43.RD	NNX15AK53A	-	16,407
NASA EPSCoR 2015 UVI - Remote Sensing/Water Quality/Coral Reefs	43.RD	NNX15AM74A	18,484	24,600
NASA EPSCoR 2016 USC - Temporal and Spatial Variability of Floodplain Currents by In-Situ Observations, Radar Interferometry and Numerical Simulations	43.RD	NNX16AR02A	180,336	187,139

***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, 2020*

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	230,824	247,137
Companion Induced Spectral Variability in Massive Binary Systems	43.RD	80NSSC19K0584	-	36,094
SC NASA EPSCoR Research Infrastructure Development 2018-2021	43.RD	80NSSC19M0050	37,394	99,915
Peroxide-Producing Microbial Fuel Cells for Space Life Support Systems Applications	43.RD	80NSSC19M0142	66,696	66,696
Shedding "X-Ray" Light on Supermassive Black Hole Winds. Supermassive Black Hole Winds in X-Ray (SUBWAYS)	43.RD	80NSSC20K0438	-	4,743
South Carolina Space Grant Consortium - Opportunities in STEM FY 2020-2024	43.RD	80NSSC20M0054	64,255	111,092
Passed Through from Brown University:				
Evolution and Environment of Exploration Destinations: Science and Engineering Synergism	43.RD	NNA14AB01A / 00000676	2,021	13,006
Passed Through from WYLE:				
Personnel Assignment 2018-2019	43.RD	NNJ15HK11B PO TXS0143537	-	13,747
Passed Through from Smithsonian Astrophysical Observatory:				
Measuring the Innermost Stable Orbit Using Microlensing of the FE K Line (Proposal No. 18700516)	43.RD	NAS8-03060 / G07-18102A	-	46,884
Passed Through from the University of Tennessee:				
ICE-MAMBA Ice-Covered Chemosynthetic Ecosystems: Mineral Availability and MicroBiological Accessibility	43.RD	80NSSC17K0243 A17-1256-S001	-	35,563
Passed Through from Space Telescope Science Institute:				
Does the Relativistic X-Ray Outflow Quasar PDS 456 Have the Fastest-Ever UV BAL at ~0.3c?	43.RD	HST-GO-15309.002-A/ NAS5-26555	-	2,183
Passed Through from the University of Central Florida:				
Center for Lunar and Asteroid Surface Science (CLASS)	43.RD	NNA14AB05A / 66016031-06	7,754	45,301
Center for Lunar and Asteroid Surface Science (CLASS), Year 2	43.RD	80NSSC19M0214 24086235-01	2,042	40,816
<b>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			<b>802,721</b>	<b>1,422,866</b>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>				
Self-Knowledge in Eastern and Western Philosophies	45.RD	EH-256886-17	-	(1,546)
Passed Through from SC Humanities Council:				
Global Foodways	45.RD	SO-233964-16 18-1873-1	-	(13)
Katrina Andry: Discussing Gentrification in Charleston	45.RD	SO-233964-16 / 19-1900-1	-	5,000
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>			<b>-</b>	<b>3,441</b>
<b>NATIONAL SCIENCE FOUNDATION</b>				
RUI: Advanced Numerical Simulations of Black Hole Accretion	47.RD	AST-1616185	-	52,220
Collaborative Research: The Meteorological Variability of the Two Dimensional/Temporal Structures of Drop Size Distributions and Rain	47.RD	AGS-1532977	-	47,818
Collaborative Research: Investigations into Microbially Mediated Ecological Diversification in Sponges	47.RD	OCE-1929293	10,370	41,103
RUI: Collaborative Research: Trait Differentiation and Local Adaptation to Depth Within Meadows of the Foundation Seagrass Zostera Marina	47.RD	OCE-1851262	-	28,084
Collaborative Research: FishLife: Genealogy and Traits of Living and Fossil Vertebrates that Never Left the Water	47.RD	DEB-1541556	-	2,684
REU Site: Resilience and Response of Marine Organisms to Environmental Change	47.RD	DBI-1757899	-	77,202

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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	-	6,476
Collaborative: RUI: The Natural History Mutations: Sequence and Fitness Data from A. Thaliana Mutation Accumulation Lines	47.RD	DEB-1258053	-	13,259
RUI: Understanding Black Hole Accretion Across The Luminosity Range	47.RD	AST-1907850	-	15,800
Collaborative Research: ABI Innovation: RUI: Quantifying Biogeographic History: A Novel Model-Based Approach to Integrating Data from Genes, Fossils, Specimens, and Environments	47.RD	DBI-1759797	-	7,242
Symposium: Building Bridges from Genome to Phenome: Molecules, Methods, and Models	47.RD	IOS-1927470	-	14,926
Collaborative Proposal: The Genetic Legacy of an Asian Oyster Introduction and its Disease-Causing Parasite	47.RD	OCE-1924599	-	29,360
CIF21 DIBBs: Collaborative Research: Cyberinfrastructure for Interpreting and Archiving U-series Geochronologic Data	47.RD	ACI-1443037	10,776	46,528
CUE Ethics: A Curricular Design Community for Broadening Participation through Computing in the Arts	47.RD	CNS-1935143	7,371	24,573
Collaborative Research: The Relationship of the Spatial/Temporal Variability of Rain to Scaling	47.RD	AGS-1823334	10,418	67,429
Collaborative Research to Explore the Spatial/Temporal Statistical-Physical Structures of Rain in the Vertical Plane	47.RD	AGS-2001490	-	1,863
RUI: Collaborative: unPAK: Undergraduates Phenotyping Arabidopsis Knockouts: A Distributed Genomic Approach to Examine Evolutionarily Important Traits	47.RD	IOS-1355106	-	456
Collaborative Research - Cobalamin and Iron Co-Limitation of Phytoplankton Species in Terra Nova Bay	47.RD	OPP-1644073	-	84,012
Microbial Oceanography Links to New Aerosols in Ice-covered Regions (MjOLNIR) in the Arctic Ocean	47.RD	OPP-1736783	-	113,771
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	-	7,141
Investigating the Effectiveness of Boot Camps in Developing a Diverse Software Development Workforce	47.RD	DGE-1561705	-	4,806
Passed Through from South Carolina State University: LS SCAMP 2013-2018, Year 5	47.RD	HRD-1305050 18-581065-SCAMP-COC-SC	-	12,425
Passed Through from the University of Hawaii: Biodiversity Survey of Hawaiian Mesophotic Algae	47.RD	DEB-1754117 MA1503	-	30,135
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	-	10,473
Passed Through from Georgia Institute of Technology: Center for Chemical Innovation: Center for Chemical Evolution	47.RD	RG173-G10 / CHE-1504217	-	15,972
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<u>38,935</u>	<u>755,758</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	-	23,906
<b>TOTAL US DEPARTMENT OF ENERGY</b>			<u>-</u>	<u>23,906</u>

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<b>RESEARCH AND DEVELOPMENT CLUSTER, continued:</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Project Talentum Academe	84.RD	S206A140029	2,725	192,157
REACH FAR-Realizing Educational and Career Hopes - Foundation Augmentation Replication	84.RD	P407A100001	-	(100)
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			<u>2,725</u>	<u>192,057</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	-	51,470
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	-	(28,514)
South Carolina IDeA Networks of Biomedical Research Excellence - INBRE Year 5, 2019-2020	93.RD	5P20GM103499-19 20-3940	-	63,401
SC INBRE DRP Award - Piece-Wise NMR Study of Human Neuropeptides and their Receptors - Year 3	93.RD	5P20GM103499-19 20-3959	-	58,334
DRP: Interactions Between the Obesogenic Compound DOSS and the Mouse Gut Microbiome	93.RD	5P20GM103499-19 20-2958	-	50,072
SC INBRE DRP Award - Piece-Wise NMR Study of Human Neuropeptides and their Receptors - Year 2	93.RD	5P20GM103499-18 22050-FB03	-	(810)
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	-	(14,296)
Interactions of Climate Change on Oceans and Human Health (CAPICCOHH): Assessment of Effects on Ocean Health Related Illness and Disease and Development of Prevention Strategies to Better Protect Public Health, Year 2	93.RD	5P01ES028942-02 / 20-3991	-	9,865
Passed Through from the Medical University of South Carolina:				
Fenofibrate in Type 2 Diabetes - Novel Biomarkers and Mechanisms, 2019-2020	93.RD	U54GM104941 A00-1386-S001	-	14,951
CCSG Pilot Project: Social Media Campaign to Support HPV Vaccination Efforts at MUSC	93.RD	3P30CA138313-010S2 MUSC19-025-87455	-	(2,377)
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>-</u>	<u>202,096</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	-	296
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<u>-</u>	<u>296</u>
<b>US DEPARTMENT OF HOMELAND SECURITY</b>				
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	-	39,061
<b>TOTAL US DEPARTMENT OF HOMELAND SECURITY</b>			<u>-</u>	<u>39,061</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<u>856,391</u>	<u>3,084,179</u>
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER:</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Federal Supplemental Educational Opportunity Grant 2019-2020	84.007	P007A193774	-	351,270
Federal College Workstudy Program 2019-2020	84.033	P033A193774	-	291,652
Federal Perkins Loans	84.038	P038A043774	-	1,185,766
Federal Pell Grant Program 2019-2020	84.063	P063P190378	-	10,237,302
Federal Pell Grant Program 2018-2019	84.063	P063P180378	-	(3,861)
Federal Direct Loan Sub 2018-2019	84.268	P268K190378	-	(989)
Federal Direct Loan Unsub 2018-2019	84.268	P268K190378	-	13,955
Federal Direct Parent Loan 2018-2019	84.268	P268K190378	-	6,706
Federal Direct Loan Sub 2019-2020	84.268	P268K200378	-	12,623,101
Federal Direct Loan Unsub 2019-2020	84.268	P268K200378	-	16,978,898
Federal Direct Parent Loan 2019-2020	84.268	P268K200378	-	21,481,710
Federal Direct Grad Plus Loan 2019-2020	84.268	P268K200378	-	426,942
Teacher Education Assistance for College and Higher Education Grants 2019-2020	84.379	P379T200378	-	71,306
<b>TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			<u>-</u>	<u>63,663,758</u>

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**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2020*

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	-	404,701
Upward Bound 2012-2017	84.047A	P047A120351	-	(695)
<b>TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER</b>			-	404,006
<b>SPECIAL EDUCATION-CLUSTER (IDEA):</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Passed Through from South Carolina Department of Education:				
Project CREATE 2018-2019	84.027A	H027A160081	-	14,036
Project CREATE 2019-2020	84.027A	H027A180081	-	3,544
<b>TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)</b>			-	17,580
<b>EDUCATION STABILIZATION FUND</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
COVID-19 Higher Education Emergency Relief Fund (HEERF) - Student Portion				
COVID-19 Higher Education Emergency Relief Fund (HEERF) - Institutional Portion	84.425E	P425E200060	-	3,771,800
COVID-19 Higher Education Emergency Relief Fund (HEERF) - Institutional Portion	84.425F	P425F202188	-	3,771,800
<b>TOTAL US DEPARTMENT OF EDUCATION - EDUCATION STABILIZATION FUND</b>			-	7,543,600
<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	-	1,301
<b>TOTAL US DEPARTMENT OF JUSTICE</b>			-	1,301
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>				
Jewish History in the American South	45.163	EH-261743-18	-	12,396
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>			-	12,396
<b>US DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through from SC Emergency Management Division:				
CofC Storm Damage 2019	97.036	FEMA-4241-DR-SC	-	86,479
<b>TOTAL US DEPARTMENT OF HOMELAND SECURITY</b>			-	86,479
<b>TOTAL OTHER PROGRAMS</b>			-	100,176
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 856,391</b>	<b>\$ 74,813,299</b>

*The accompanying notes are an integral part of this schedule*

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## College of Charleston

### *Notes to the Schedule of Expenditures of Federal Awards* *For the year ended June 30, 2020*

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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 reported on the Schedule 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 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, 2020 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, 2020. The balance of loans outstanding under the Federal Perkins Loan Program was \$875,275 as of June 30, 2020. 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.



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## **College of Charleston**

### ***Notes to the Schedule of Expenditures of Federal Awards***

***For the year ended June 30, 2020***

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#### **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 \$57,603 in total compensation for the year ended June 30, 2020 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the FSEOG Program, the College matched \$143,594 in funds awarded to students for the year ended June 30, 2020 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

#### **Note 6. Contingencies**

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

**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with  
*Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate discretely presented component units of the College of Charleston (the "College"), a component unit of the State of South Carolina, as of and for the year ended June 30, 2020, 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 29, 2020. Our report includes a reference to other auditors who audited the financial statements of the College of Charleston Athletic Fund d/b/a Cougar Club (the "Cougar Club") and the College of Charleston Foundation (the "Foundation"), as described in our report on the College's financial statements. The financial statements of the Cougar Club and the Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Cougar Club or the Foundation.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Charleston, South Carolina  
September 29, 2020

**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, 2020. 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, 2020.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001. Our opinion on each major federal program is not modified with respect to these matters.

The College's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001, which we consider to be a significant deficiency.

The College's response to the noncompliance finding and internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the College, a component unit of the State of South Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated September 29, 2020, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Cougar Club or the Foundation (discretely presented component units). Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for these discretely presented component units, are based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Charleston, South Carolina  
March 29, 2021

**College of Charleston**

**Schedule of Findings and Questioned Costs  
For the year ended June 30, 2020**

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**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      X   no
- Significant deficiency identified? \_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

Federal Awards

Internal control over major federal programs:

- Material weakness identified? \_\_\_\_\_ yes      X   no
- Significant deficiency identified?   X   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)?   X   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
84.425E; 84.425F	Higher Education Emergency Relief Fund (HEERF)

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

Auditee qualified as low-risk auditee?   X   yes    \_\_\_\_\_ no

**Section II. Financial Statement Findings**

None reported

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## College of Charleston

### *Schedule of Findings and Questioned Costs*

*For the year ended June 30, 2020*

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

##### **Finding 2020-001      Return of Title IV Funds**

Federal Agency:      Department of Education

Program:      Student Financial Assistance Cluster

Criteria or Specific  
Requirement:

When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (34 CFR 668.22(a)). If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs no later than 45 days after the date of the institution's determination that the student withdrew as outlined in 34 CFR 668. The percentage of Title IV grant or loan assistance earned by the student is 100% if the student withdraws after completion of 60 percent of the payment period (34 CFR 668.22 (e)(2)(ii)(A)).

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

Cause:      During the fall 2019 term, the College adjusted the academic calendar on several occasions in response to inclement weather occurrences requiring campus closures. During this time period, the process for calculating returns of Title IV funds was disrupted, resulting in late identification of unearned Title IV funds required to be returned.

Effect:      The College's late identification of unearned aid for 13 students who withdrew during the Fall 19 academic term resulted in late returns ranging from 9 to 34 days outside of the required 45 day return period from the dates the students were determined to have withdrawn.

Questioned Costs:      \$0

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

Recommendation:      Review procedures should be expanded to ensure calculations for the determination of unearned Title IV aid are performed timely to ensure funds are returned within 45 days from the date of a student's withdrawal as determined by the College.



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## College of Charleston

### *Schedule of Findings and Questioned Costs*

*For the year ended June 30, 2020*

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#### **Finding 2020-001, Continued**

View of Responsible  
Official and

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

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**College of Charleston*****Summary Schedule of Prior Audit Findings******For the year ended June 30, 2020***

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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:

None reported