

# COLLEGE OF CHARLESTON

CHARLESTON, SOUTH CAROLINA



*Chemistry students conduct research with a professor during the summer.*

## **REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**PREPARED BY  
THE CONTROLLER'S OFFICE**

**COLLEGE OF CHARLESTON**  
**SINGLE AUDIT REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**PREPARED BY**  
**THE CONTROLLER'S OFFICE**

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# COLLEGE OF CHARLESTON

## CHARLESTON, SOUTH CAROLINA SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing 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>				
Teaching Plant and Agricultural Phenomics Through unPAK (Undergraduates Phenotyping Arabidopsis Knockouts) (FACT REEU)	10.310	2019-67033-29241	\$ -	\$ 116,387
Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.652	20-CA-11330180-013	9,278	36,871
Watershed Response to Long Leaf Pine Restoration - Application of Paired Watersheds on the Santee Experimental Forest	10.699	18-CS-11330140-074	-	24,125
Characterization of Soils on the Southern Research Station Experimental Forest Network	10.707	21-JV-11330180-058	-	7,886
Data Compilation and Reporting from Long-Term Forest and Water Management Studies, Carteret, NC	10.707	22-CR-11330180-024	-	5,942
<b>Passed Through from Clemson University:</b>				
Asian Longhorned Beetle Research Support	10.025	AP22PPQS&T00C002 2393-207-2015125	-	2,060
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			<u>9,278</u>	<u>193,271</u>
<b>US DEPARTMENT OF COMMERCE</b>				
Refinement of Protocols for Replanting as an Oil Spill Response Tactic in Coastal Marshes	11.431	MOA-2020-112/12004 (Amendment 006)/12455	-	24,306
Ecotoxicological Assessment of Fluorine-Free Fire Fighting Foams in Estuarine Organisms	11.431	MOA-2020-112/12004 (Amendment 006)/12455	-	25,668
Genome Skimming for Species Delimitation of Deep Sea Octocorals to Support Restoration Planning in the Wake of Deepwater Horizon Oil Spill	11.431	MOA-2020-112/12004 (Amendment 006)/12455	-	24,632
Spatial Analysis of Deep Coral Abundance and Diversity in the Gulf of Mexico to Support Restoration Planning in the Wake of Deepwater Horizon Oil Spill	11.431	MOA-2020-112/12004 (Amendment 006)/12455	-	19,909
Decision Support Tools to Link Nutrient Reductions to Harmful Algal Blooms and Source Water Protection – Understanding Phytoplankton Community Shifts Through Photopigments	11.431	MOA-2020-112/12004 (Amendment 006)/12455	-	14,007
The Impact of Nanobubble-based Disinfectant Technologies Used for Harmful Algal Bloom Mitigation on Nutrient Cycles in Natural Waters	11.431	MOA-2020-112/12004 (Amendment 006)/12455	-	54,832
Understanding the Impacts of the Invasive Algae to Support Management of Papahānaumokuākea (HI)	11.482	NA18NOS4820181 0810.20.068633	3,738	34,084
Monitoring and Mitigation of Chondria Tumulosa Spread in Papahānaumokuākea (HI)	11.482	NA18NOS4820181 0810.22.074235	5,780	37,211
Marine Resources Library Support, 2019-2025	11.XXX	P20-646-0006	-	50,717
Management of NMFS Charleston Laboratory Library 2013-2018	11.XXX	MOA-2013-058/8748	-	(61,146)
Marine Resources Library Support for Services 2021-2022	11.XXX	MOA-2020-112 (Amendment 002)/12084	-	51,888
NOAA MOU Mod 4, Project III: Use of Omics to Support Coral Interventions: Optimizing Sexual Reproduction	11.XXX	MOA-2020-112 (Amendment 004)/12261	-	1,273
Water Purification System Services	11.XXX	MOA-2020-112 (Amendment 004)/12261	-	3,268
Ecotoxicological Assessment of Fluorine-Free Fire Fighting Foams in Estuarine Organisms	11.XXX	MOA-2020-112 (Amendment 004)/12261	-	(42)
Propagation of Deep Sea Octocorals to Support Restoration Planning in the Wake of Deepwater Horizon Oil Spill	11.XXX	MOA-2020-112 (Amendment 005)/12361	-	15,045
<b>Passed Through from Clemson University:</b>				
Urban Stormwater Runoff as a Source of Microplastic and Tire Wear Particles in Coastal Waterways: Transport, Cumulative Impacts to Biota, and Mitigation, Year 2	11.417	NA18OAR4170091 22922232024545	-	12,902
<b>Passed Through from University Corporation for Atmospheric Research:</b>				
NFIP Flood Claims High Water Mark Extraction/Flood Inundation Mapping	11.467	NA16NWS4670042 SUBAWD002641	-	11,569
<b>Passed Through from South Carolina Sea Grant Consortium:</b>				
Charleston Regional Flood Warning M-App: Knowing When and Where to Avoid Driving When Roads Flood in the Charleston Region, Year 2	11.417	NA18OAR4170091 R/CH-7	-	24,442
Implementation and Advancement of Sea Grant Visioning Efforts: Barriers to Park Cistation, as Experienced by Parents of Neurodivergent Children	11.417	NA18OAR4170091 R/PM-4A	-	3,653
How Does Disturbance Shape Avian Community Composition and Diversity in Ephemeral Wetlands? Year 1	11.417	NA22OAR4170114 R/ER-56	-	67,336
Rain and Tide - Assessing Coastal Stream Flow and Compound Flooding Risk	11.417	NA22OAR4170114 /R/ER-54	17,724	47,600
Racial Minorities' Usage of South Carolina's Beaches, and the Barriers to Such Usage	11.417	NA18OAR4170091 /R/PM-4b	-	19,092
Parasite BioBlitz at Stono Preserve: A Moonshot-Like Approach to Boost Our Knowledge of Local and Global Parasite Diversity	11.417	NA22OAR4170114 P/M-2F	-	2,692
Removal of Microplastics from Urban Runoff in a Manufactured Treatment Device During Storm Events	11.417	NA22OAR4170114 P/M-2E	-	658
Studying How Things Fall Apart: Exploring Municipal Services System Failures to Help Develop Science-Based Decision-Points in South Carolina Coastal Communities	11.431	NA21OAR4310271 R/CO21-1a	-	46,595
<b>Passed Through from South Carolina Department of Natural Resources:</b>				
Graduate Student Support 2022-2023	11.XXX	NA21NMF4540294 FR 4000052380	-	14,599
Graduate Student Support 2022-2023	11.431	NA22OAR4170114 FR 4000052217	-	6,325
Graduate Student Support 2022-2023	11.431	NA22OAR4170114 FR4000052215	-	12,491
Graduate Student Support 2022-2023	11.431	NA22OAR4170114 FR4000052218	-	7,276
Physiological Effects of Age and Temperature on Blood Chemistry, Metabolism, and Mortality of Harvested Horseshoe Crabs	11.417	R/CF-27 P24018341522 SCDNR FY2022-036	-	53,124
<b>TOTAL US DEPARTMENT OF COMMERCE</b>			<u>27,242</u>	<u>626,006</u>
<b>DEPARTMENT OF THE INTERIOR</b>				
Defining the Source Fault of the 1886 Summerville, South Carolina Earthquake: Collaborative Research with College of Charleston and Georgia Institute of Technology	15.807	G21AP10093-00	-	7,667
Genotyping Corals for Restoration and Rescue at Multiple Coral Reef National Parks in the U.S. Virgin Islands and the Dry Tortugas	15.945	P21AC10292-00	-	87,993
Gates of the Arctic National Park and Preserve Dall's Sheep Traditional Cultural Landscape Study	15.945	P20AC01118 P22AC00727	-	20,415
<b>Passed Through from Clemson University:</b>				
South Carolina Water Resources Center Program Management	15.805	G21AP10579-01 2453-216-2024917	-	9,683
<b>Passed Through from South Carolina Department of Natural Resources:</b>				
Microplastic Exposure for Key Ecological Species in Coastal South Carolina	15.634	F20AF11202-00 P24018326821 SCDNR FY2021-053	-	7,721
Graduate Student Support 2022-2023	15.XXX	F22AF01851 FR 4000052375	-	7,276
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>			<u>-</u>	<u>140,755</u>
<b>US DEPARTMENT OF STATE</b>				
Creative Writing Mentors to Students at the University of Bahrain, 2019-2020	19.022	SBA30019GR0029	-	1,676
Creative Writing Mentors to Students at the University of Bahrain, 2021-2022	19.022	SBA30021GR3026	-	(1,676)
Creative Writing Mentors to Students at the University of Bahrain, 2022-2023	19.022	SBA30023GR0001	-	27,734
<b>TOTAL US DEPARTMENT OF STATE</b>			<u>-</u>	<u>27,734</u>
<b>US DEPARTMENT OF TRANSPORTATION</b>				
<b>Passed Through from: Berkeley, Charleston, Dorchester Council of Governments:</b>				
Project Evaluation Program of Contactless Mobile Ticketing Application	20.530	SC-2021-013-01 COG2022-03	-	2,651
<b>TOTAL US DEPARTMENT OF TRANSPORTATION</b>			<u>-</u>	<u>2,651</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>				
Companion Induced Spectral Variability in Massive Binary Systems	43.001	80NSSC19K0584	-	41,424
Magnified Views Of Relativistic Outflows in 1.4 < z < 2.6 mini-BAL Quasars	43.001	80NSSC19K0955	-	9,212
Shedding "X-Ray" Light on Supermassive Black Hole Winds. Supermassive Black Hole Winds in X-Ray (SUBWAYS)	43.001	80NSSC20K0438	34,984	64,016
Modeling Late Amazonian Deformation and Magmatism of the Large Tharsis Shield Volcanoes Using Paleo-Slope Indicators	43.001	80NSSC21K1107	42,752	85,505
Magnified Views of Relativistic Outflows in High-z Mini-BAL Quasars	43.001	80NSSC22K0797	-	7,875
SC NASA EPSCoR Research Infrastructure Development 2018-2021	43.008	80NSSC19M0050	89,177	151,059
Peroxide-Producing Microbial Fuel Cells for Space Life Support Systems Applications	43.008	80NSSC19M0142	172,074	204,806
South Carolina Space Grant Consortium - Opportunities in STEM FY 2020-2024	43.008	80NSSC20M0054	616,076	952,559
Enhanced Spectral Optimization Tools for Monitoring the Development and Dynamics of Harmful Algal Blooms and Coral Bleaching	43.008	80NSSC20M0148	-	13,979

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MRI/MRV Brain Scans of Astronaut Brains - App.G -, MUSC	43.008	80NSSC20M0147	12,829	24,794
NE Clemson 2020: Rapid Laser 3D Printing of Reversible Solid Oxide Electrochemical Cell Stacks for Producing Pure O2 from CO2 and Storing Electricity into Carbon	43.008	80NSSC20M0233	130,835	162,783
2021 R3: Advanced Machine and Process Architecture for Refractories via Laser Powder Bed Fusion Additive Manufacturing	43.008	80NSSC21M0148	48,886	49,801
2021 R3: Impacts of Gravity and Surfactants on Drainage Flow and Rheology of Wet Foams	43.008	80NSSC21M0153	1,891	1,891
2021 R3: Supercritical Combustion Reactor for Water Oxidation and Recycling of Non-Edible Biomass for Long Duration Space Flights	43.008	80NSSC21M0152	46,396	54,750
2021-R3: Rapid Laser Reactive Sintering of High-Performance Electrolytes for Additive Manufacturing of Solid State Batteries	43.008	80NSSC21M0150	18,123	18,123
2021 R3: An Aerial Platform to Navigate the Troposphere of Venus Enabled by New Cellular Materials	43.008	80NSSC21M0154	43,014	43,013
Augmenting Physics-Based Design and Multi-Physics Based Manufacturing with Data Driven Models to Manufacture Advanced Composites Structures with Automated Fiber Placement	43.008	80NSSC21M0327	148,832	148,831
2022 R3, Appendix C: MRI Brain Research on Astronauts Pre-and Post-Flight (Renewal)	43.008	80NSSC22M0205	26,584	26,584
22-2022 R3-0007, Appendix I: Coupled CO2 Capture and Conversion at Ambient Conditions to Enable In-Space Propulsion	43.008	80NSSC22M0203	43,675	55,640
2022 R3: Appendix J: Impacts of Climate and Land-use Changes on the Carbon Cycle in Charleston Coastal Waters	43.008	80NSSC22M0204	-	4,967
<b>Passed Through from Smithsonian Astrophysical Observatory:</b>				
Microlensing a Quasar's Accretion Disk (Proposal No. 22700337)	43.001	NAS8-03060 GO1-22101A	-	8,745
<b>Passed Through from University of Tennessee:</b>				
ICE-MAMBA Ice-Covered Chemosynthetic Ecosystems: Mineral Availability and MicroBiological Accessibility	43.001	80NSSC17K0243 A17-1256-S001	-	8,582
ICE-MAMBA Ice-Covered Chemosynthetic Ecosystems: Mineral Availability and MicroBiological Accessibility	43.001	80NSSC17K0243 A17-1256-S003	-	786
<b>Passed Through from University of Central Florida:</b>				
Center for Lunar and Asteroid Surface Science (CLASS), Year 2	43.003	80NSSC19M0214 24086235-01	2,059	33,381
<b>Passed Through from University of the Virgin Islands:</b>				
Application of UAV and Satellite Based Optical Sensors to Help Preserve the Coral Reefs of the US Virgin Islands	43.008	80NSSC22M0180 219014-01	-	37,916
<b>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			<u>1,478,187</u>	<u>2,211,022</u>
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>				
To Support an Exhibition of Works by Kukuli Velarde	45.024	1865397-41-21	-	7,077
<b>TOTAL NATIONAL ENDOWMENT FOR THE ARTS</b>			<u>-</u>	<u>7,077</u>
<b>NATIONAL ENDOWMENT FOR HUMANITIES</b>				
<b>Passed Through from South Carolina Humanities Council:</b>				
(COVID-19) - Improving Access and Functionality of Historical Maps and Plats of the Carolina Lowcountry	45.129	ZSO-283154-21 ZSO 21-91-7	-	5,768
<b>TOTAL NATIONAL ENDOWMENT FOR HUMANITIES</b>			<u>-</u>	<u>5,768</u>
<b>NATIONAL SCIENCE FOUNDATION</b>				
RUI: Understanding Black Hole Accretion Across The Luminosity Range	47.049	AST - 1907850	-	35,004
Microbial Oceanography Links to New Aerosols in Ice-covered Regions (MjOLNIR) in the Arctic Ocean	47.050	OPP-1736783	-	79,729
RUI: Collaborative Research: Trait Differentiation and Local Adaptation to Depth Within Meadows of the Foundation Seagrass Zostera Marina	47.050	OCE-1851262	-	9,993
Collaborative Research: Investigations into Microbially Mediated Ecological Diversification in Sponges	47.050	OCE-1929293	1,263	110,530
Collaborative Proposal: The Genetic Legacy of an Asian Oyster Introduction and its Disease-Causing Parasite	47.050	OCE-1924599	-	77,021
Collaborative Research to Explore the Spatial/Temporal Statistical-Physical Structures of Rain in the Vertical Plane	47.050	AGS-2001490	-	82,618
Collaborative Research: Catalytic: Improving Accuracy and Efficiency of Multicollector Mass Spectrometry	47.050	EAR-2149084	-	79,533
Collaborative Research: GP-IN: GLOBE Weather Pathways for Students with Disabilities	47.050	RISE-2229353	-	7,469
CUE Ethics: A Curricular Design Community for Broadening Participation through Computing in the Arts	47.070	CNS-1935143	10,333	61,538
Computing in the Arts - The Algorithm is the Medium	47.070	CNS-2139786	-	26,591
EAGER: Formal Analysis of Stochastic Models in Systems Biology under Uncertainty	47.070	CCF-2227898	-	59,541
Collaborative Research: The Role of Compensation in the Evolution of Ornaments	47.074	IOS-1656478	-	89,938
REU Site: Resilience and Response of Marine Organisms to Environmental Change	47.074	DBI-1757899	-	(1,361)
Collaborative Research: ABI Innovation: RUI: Quantifying Biogeographic History: A Novel Model-Based Approach to Integrating Data from Genes, Fossils, Specimens, and Environments	47.074	DBI-1759797	-	37,046
CUE Ethics: Collaborative Research: An Inclusive and In-Depth Computing Curriculum to Help Nonmajors Learn Small Patterns to Solve Big Problem	47.076	DUE-1935069	-	8,843
Expanding Scientific Opportunity with a Digital Course Based Undergraduate Research Experience: Development and Evaluation	47.076	DUE-2121415	-	66,567
Graduate Research Fellowship 2022-2023	47.076	DGE-2243884	-	43,163
Collaborative Research: Promoting Professional Behaviors among Students in Undergraduate Computing Courses	47.076	DUE-2215970	-	13,549
<b>Passed Through from The Regents of the University of Colorado:</b>				
ADVANCE and Beyond: Understanding Processes of Institutional Change to Promote STEM Equity and Education	47.076	HRD 2100242 1561026	-	76,107
<b>Passed Through from University of South Carolina:</b>				
RII Track 1: Materials Assembly and Design Excellence in South Carolina: MADE In SC	47.083	OIA-1655740 18-3495	-	102,564
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<u>11,596</u>	<u>1,065,983</u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Passed Through from University of South Carolina:</b>				
EJ Strong: Strengthening Communities for Disaster Risk Reduction, Response and Recovery in South Carolina	66.312	EQ-1-680/ 21-4413/10010865	-	15,606
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>			<u>-</u>	<u>15,606</u>
<b>DEPARTMENT OF ENERGY</b>				
<b>Passed Through from South Carolina Office of Regulatory Staff:</b>				
Solar Shade	81.041	DE-EE0008294/04 / A-004-21-MG	-	2,506
<b>TOTAL DEPARTMENT OF ENERGY</b>			<u>-</u>	<u>2,506</u>
<b>US DEPARTMENT OF EDUCATION</b>				
Middle East and North Africa and its Periphery (MENAAP) and International Business Project	84.153A	P153A210020	6,200	39,350
Passed Through from South Carolina Council on Competitiveness (COVID-19) - Applications of Artificial Intelligence Workshop	84.425C	H15	-	114,757
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			<u>6,200</u>	<u>154,107</u>
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Investigating Trophic Exposure to Marine Microplastics and Plasticizers in a Sentinel Species and the Implications for Seafood	93.113	1R15ES034169-01	18,491	78,195
UROCU: Undergraduate Research Opportunity to Explore the Composition of Urinary Casts Using Proteomics	93.847	1R15DK124846-01	-	106,744
<b>Passed Through from Medical University of South Carolina:</b>				
STEM-Coaching and Resources for Entrepreneurial Women (CREW)	93.859	1R25GM147291-01 A23-0085-S001	-	46,261
<b>Passed Through from University of South Carolina:</b>				
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 4	93.113	5P01ES028942-04 22-4536	-	(454)
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 5 (ADMIN CORE)	93.113	5P01ES028942-05 23-4955	-	35,596
SC INBRE DRP Award - Advancing Low Cost, All-Focus, 3D Imaging Technologies, Using Shape-From-Focus Techniques	93.859	2P20GM103499-20 21-4278	-	802
SC INBRE DRP Award - Advancing Low Cost, All-Focus, 3D Imaging Technologies, Using Shape-From-Focus Techniques - Year 2	93.859	5P20GM103499-21 22-4680	-	37,796
South Carolina Idea Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 2, 2021-2022	93.859	5P20GM103499-21 / 22-4666	-	34,335

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South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 3, 2022-2023	93.859	5P20GM103499-22 / 23-5116	-	55,507
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 3 of 5	93.859	5P20GM103499-22 23-5115	-	62,404
SC INBRE Administrative Supplement - Development of a 3D Widefield Imaging and Navigation System with Microscopic Assessment of Large-size Cartilage Samples	93.859	5P20GM103499-22 / 23-5174	-	56,467
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 3, 2022-2023	93.859	5P20GM103499-22 / 23-5066	-	70,843
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>18,491</u>	<u>584,496</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<b>Passed Through from South Carolina Sea Grant Consortium:</b>				
Development of Multi-Hazard Coastal Resiliency Assessment and Adaptation Indices and Tools for the Charleston, SC Region	97.000	HSHQDC-07-3-00005 R/NIPP-1B	-	(106)
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			-	<u>(106)</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<u>\$ 1,550,994</u>	<u>\$ 5,036,876</u>
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Federal Supplemental Educational Opportunity Grant 2022-2023	84.007	P007A223774	\$ -	\$ 371,594
Federal College Workstudy Program 2022-2023	84.033	P033A223774	-	234,215
Federal Perkins Loans	84.038	P038A043774	-	513,338
Federal Pell Grant Program 2021-2022	84.063	P063P210378	-	14,568
Federal Pell Grant Program 2022-2023	84.063	P063P220378	-	10,247,294
Federal Direct Loan Sub 2021-2022	84.268	P268K220378	-	10,027
Federal Direct Loan Unsub 2021-2022	84.268	P268K220378	-	16,483
Federal Direct Parent Loan 2021-2022	84.268	P268K220378	-	(6,701)
Federal Direct Loan Sub 2022-2023	84.268	P268K230378	-	10,298,823
Federal Direct Loan Unsub 2022-2023	84.268	P268K230378	-	15,952,343
Federal Direct Parent Loan 2022-2023	84.268	P268K230378	-	20,948,397
Federal Direct Grad Plus Loan 2022-2023	84.268	P268K230378	-	402,330
Teacher Education Assistance for College and Higher Education Grants 2022-2023	84.379	P379T230378	-	36,777
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			-	<u>59,039,488</u>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			<u>\$ -</u>	<u>\$ 59,039,488</u>
<b>TRIO CLUSTER</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Upward Bound 2017-2022	84.047A	P047A171405	\$ -	\$ 123,238
Upward Bound 2022-2027	84.047A	P047A221242	-	474,444
<b>TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER</b>			<u>\$ -</u>	<u>\$ 597,682</u>
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
<b>Passed Through from South Carolina Department of Education:</b>				
Project CREATE 2021-2022	84.027A	H027A200081	\$ -	\$ 15,237
Project CREATE 2022-2023	84.027A	H027A200081	-	2,627
<b>TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)</b>			<u>\$ -</u>	<u>\$ 17,864</u>
<b>OTHER PROGRAMS</b>				
<b>US DEPARTMENT OF JUSTICE</b>				
<b>Passed Through from South Carolina Department of Alcohol and Other Drug Abuse Services:</b>				
Palmetto Initiative for Campus Community Collaborations PICCC 2010-2011	16.727	COC-PICC-1	\$ -	\$ 1,059
<b>TOTAL US DEPARTMENT OF JUSTICE</b>			-	<u>1,059</u>
<b>US DEPARTMENT OF EDUCATION</b>				
(COVID-19) - CARES ACT Higher Education Emergency Relief Fund - IHEs	84.425E	P425E200060	-	(169,654)
(COVID-19) - CARES ACT Higher Education Emergency Relief Fund - IHEs - Institutional Costs	84.425F	P425F202188	-	2,335,394
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			-	<u>2,165,740</u>
<b>HEALTH AND HUMAN SERVICES</b>				
Reducing Suicide and Improving Mental Health Through Innovative Initiatives and Purposeful Connections	93.243	H79SM086296 1H79SM086296-01	-	34,522
<b>Passed Through from South Carolina Department of Social Services:</b>				
(COVID-19) - Emergency Operations Grant	93.575	P617K9YP	-	23,318
(COVID-19) - Child Care Development Building Blocks Grant	93.575	2101SCCSC6	-	715
<b>TOTAL HEALTH AND HUMAN SERVICES</b>			-	<u>58,555</u>
<b>TOTAL OTHER PROGRAMS</b>			<u>\$ -</u>	<u>\$ 2,225,354</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 1,550,994</u>	<u>\$ 66,917,264</u>

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

**FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of the College of Charleston (the “College”) and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AWARDS**

Expenditures reported on the Schedule are determined using the cost accounting principles and procedures set forth in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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

Expenditures for nonfinancial aid awards include indirect costs, related primarily to facilities operation and maintenance and general, divisional, and departmental administrative services, which are allocated to direct cost objectives (including federal awards) based on negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2023, 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 (FEDERAL ASSISTANCE LISTING 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, 2023. The balance of loans outstanding under the Federal Perkins Loan Program was \$141,139 as of June 30, 2023. Schools have the option of continuing to collect outstanding loan balances or can voluntarily liquidate the program. The College has begun to return delinquent Perkins loan balances to the Department of Education in preparation for the eventual liquidation process. The College is required to periodically return excess cash on hand from the program to the Department of Education.

### **NOTE 4 – FEDERAL DIRECT STUDENT LOANS PROGRAM (FEDERAL ASSISTANCE LISTING 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.



*Students gather algae samples at Charleston Harbor as part of a marine botany class.*

## **NOTE 5 – MATCHING**

Under the FWS program, the College matched \$39,912 in total compensation for the year ended June 30, 2023, in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the FSEOG Program, the College matched \$139,101 in funds awarded to students for the year ended June 30, 2023, 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 materially affect the College's financial position.



*Students measure growth and other characteristics of plants in a plant physiology class.*



## NOTE 7 – HIGHER EDUCATION EMERGENCY RELIEF FUNDS

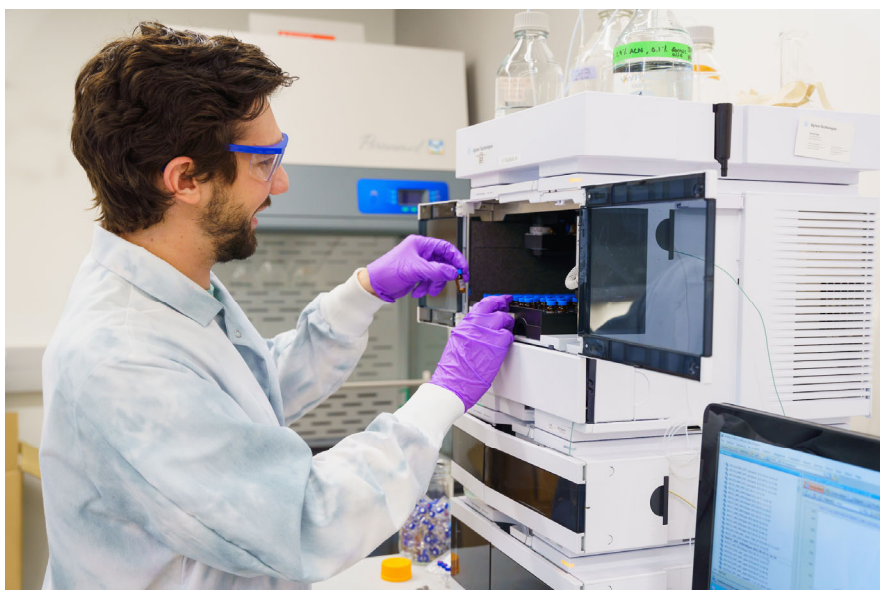
The CARES Act created a Higher Education Emergency Relief Fund (“HEERF”) to provide financial relief to students and institutions who were impacted by the COVID-19 pandemic. The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and the American Rescue Plan (ARP) provided additional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

The following amounts have been awarded as HEERF as of June 30, 2023:

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

The following amounts have been expended during the fiscal year ended June 30, 2023:

	<b>84.425E</b> <b>Student Portion</b>	<b>84.425F</b> <b>Institutional</b> <b>Portion</b>	<b>Total</b>
Awarded:			
HEERF III	\$ -	\$ 2,335,394	\$ 2,335,394
	<u>\$ -</u>	<u>\$ 2,335,394</u>	<u>\$ 2,335,394</u>



*A chemistry student conducts tests as part of a summer research program.*

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the non-governmental discretely presented component units of the College of Charleston (the “College”), a component unit of the state of South Carolina, as of and for the year ended June 30, 2023, 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, 2023. Our report includes a reference to other auditors who audited the financial statements of the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club (non-governmental discretely presented component units of the College), as described in our report on the College’s financial statements. The financial statements of the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club (non-governmental discretely presented component units of the College) were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club (non-governmental discretely presented component units of the College) or that are reported on separately by those auditors who audited the financial statements of the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club (non-governmental discretely presented component units of the College).

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the College’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College’s internal control. Accordingly, we do not express an opinion on the effectiveness of the College’s internal control.

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

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

**Report on Compliance and Other Matters**

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

**Purpose of This Report**

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

*Cherry Bekaert LLP*

Greenville, South Carolina  
September 29, 2023

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

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

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

**Opinion on Each Major Federal Program**

We have audited the College of Charleston’s (the “College”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the College’s major federal programs for the year ended June 30, 2023. The College’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor’s Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College’s compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College’s federal programs.

**Auditor’s Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College’s compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of the business-type activities and the non-governmental discretely presented component units of the College, as of and for the year ended June 30, 2023, 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, 2023, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club, which are presented as non-governmental discretely presented component units. The College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club represent 100% of total assets and 100% of total revenues of the non-governmental discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund d/b/a – Cougar Club, are based solely on the reports of the other auditors.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Cherry Bekaert LLP*

Greenville, South Carolina

January 12, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is September 29, 2023

# COLLEGE OF CHARLESTON SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FISCAL YEAR ENDED JUNE 30, 2023

## Section I—Summary of Auditor’s Results

### Financial Statements

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

Internal control over financial reporting:

- Material weakness identified? \_\_\_\_\_ yes        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? \_\_\_\_\_ yes        X   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        X   no

Identification of major federal programs:

<b>Assistance Listing Number</b>	<b>Name of Federal Program or Cluster</b>
	Student Financial Assistance Cluster:
84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan-Federal Capital Contributions
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
84.379	Teacher Education Assistance for College and Higher Education Grants
84.425E/F	COVID-19 Relief - Higher Education Emergency Fund

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

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

## Section II—Financial Statement Findings

None noted.

**COLLEGE OF CHARLESTON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FISCAL YEAR ENDED JUNE 30, 2023**

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

None noted.



**COLLEGE OF CHARLESTON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FISCAL YEAR ENDED JUNE 30, 2023**

**Section IV—Prior Year Audit Findings**

No such findings noted in the prior year.