

# COLLEGE OF CHARLESTON

CHARLESTON, SOUTH CAROLINA



*Students review lab materials in their Microbiology class.*

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

**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**PREPARED BY  
THE CONTROLLER'S OFFICE**

**COLLEGE OF CHARLESTON**  
**SINGLE AUDIT REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**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, 2024

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	\$ -	\$ 46
Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.652	20-CA-11330180-013	3,092	17,810
Watershed Response to Long Leaf Pine Restoration - Application of Paired Watersheds on the Santee Experimental Forest	10.699	18-CS-11330140-074	-	23,777
<b>Passed Through from Clemson University:</b>				
Asian Longhorned Beetle Research Support	10.025	AP22PPQS&T00C002 / 2393-207-2015125	-	4,138
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			<u>3,092</u>	<u>45,771</u>
<b>US DEPARTMENT OF COMMERCE</b>				
Geological Analysis, Morphometrics, and Preliminary Interpretation of Backscatter Reef-Top Features and Pinnacles Trend in the Gulf of Mexico to Support Restoration Planning in the Wake of Deepwater Horizon Spill	11.417	MOA-2020-112/12004 (Amendment 008)/12608	-	23,310
Refinement of Protocols for Replanting as an Oil Spill Response Tactic in Coastal Marshes	11.431	MOA-2020-112/12004 (Amendment 006)/12455	-	5,126
Ecotoxicological Assessment of Fluorine-Free Fire Fighting Foams in Estuarine Organisms	11.431	MOA-2020-112/12004 (Amendment 006)/12455	-	5,237
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	-	4,944
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	-	11,187
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	-	69,396
Feeding Ecology and Nutrition of Mesophotic Octocorals to Support Restoration Planning in the Wake of Deepwater Horizon Oil Spill	11.431	MOA-2020-112/12004 (Amendment 008)/12608	-	27,328
Refinement of Protocols for Replanting as an Oil Spill Response Tactic in Coastal Marshes	11.431	MOA-2020-112/12004 (Amendment 008)/12608	-	19,842
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 008)/12608	-	19,842
Ecotoxicological Assessment of Perfluorooctanesulfonate (PFOS) in Juvenile Red Drum	11.431	MOA-2020-112/12004 (Amendment 008)/12608	-	23,345
Monitoring and Mitigation of Chondria Tumulosa Spread in Papanahanaumokuakea (HI)	11.482	NA18NOS4820181 0810.22.074235	35,057	132,061
Measurement and Analysis for Per- and Polyfluorinated Alkyl Substances and Contaminants of Emerging Concern	11.609	P23-646-0002	-	21,800
Marine Resources Library Support, 2019-2025	11.XXX	P20-646-0006	-	18,534
Marine Resources Library Support for Services 2021-2022	11.XXX	MOA-2020-112 (AMDT 002)/12084	-	28,162
Water Purification System Services	11.XXX	MOA-2020-112 (AMDT 004)/12261	-	23,945
<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	-	949
<b>Passed Through from South Carolina Department of Natural Resources:</b>				
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	-	36,337
Graduate Research Assistantship	11.XXX	NA21NMF4350372 FR4000055478	-	8,758
<b>Passed Through from South Carolina Sea Grant Consortium:</b>				
How Does Disturbance Shape Avian Community Composition and Diversity in Ephemeral Wetlands? Year 1	11.417	NA22OAR4170114 R/ER-56	-	23,996
Rain and Tide - Assessing Coastal Stream Flow and Compound Flooding Risk	11.417	NA22OAR4170114 R/ER-54	18,998	60,166
Racial Minorities' Usage of South Carolina's Beaches, and the Barriers to Such Usage	11.417	NA18OAR4170091 R/PM-4B	-	9,501
Parasite BioBlitz at Stono Preserve: A Moonshot-Like Approach to Boost Our Knowledge of Local and Global Parasite Diversity	11.417	NA22OAR4170114 P/IM-2F	-	2,582
Removal of Microplastics from Urban Runoff in a Manufactured Treatment Device During Storm Events	11.417	NA22OAR4170114 P/IM-2E	-	8,248
Climate Factor Influences, Spatiotemporal Variability, and Bottlenose Dolphin Health Related to Phthalate Exposure Measured Over 30 Years in Sarasota Bay, Florida (1993-2023)	11.417	NA22OAR4170655 R/CEC-1C	-	1,781
Profiling Contamination in Floodwater and the Coordination of a Community Science Water Quality Program in Vulnerable Communities of Charleston, SC	11.417	NA24OARX417C0150 R/SLWD-1	-	2,851
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	-	33,807
<b>Passed Through from American University Research Institute:</b>				
Funding from American University Research Institute	11.XXX		-	3,899
<b>TOTAL US DEPARTMENT OF COMMERCE</b>			<u>54,055</u>	<u>626,934</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	-	2,192
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	-	54,950
Gates of the Arctic National Park and Preserve Dall's Sheep Traditional Cultural Landscape Study	15.945	P20AC01118 P22AC000727	-	23,194
<b>Passed Through from South Carolina Department of Natural Resources:</b>				
South Carolina Economic Impact Analysis: SCDNR Boating Infrastructure Grant / SC - BIG Admin - FY21 Tier 1	15.622	F21AP03592 P24018177621 SCDNR FY2023-014	-	24,294
Microplastic Exposure for Key Ecological Species in Coastal South Carolina	15.634	F20AF11202-00 P24018326821 SCDNR FY2021-053	-	13,887
<b>Passed Through from Clemson University:</b>				
South Carolina Water Resources Center Program Management	15.805	G21AP10579-01 2453-216-2024917	-	12,598
<b>Passed Through from City of Charleston:</b>				
2024: City of Charleston Gullah Geechee Graduate Student	15.904	P23AP00297-02	-	12,018
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>			<u>-</u>	<u>143,133</u>
<b>US DEPARTMENT OF TRANSPORTATION</b>				
<b>Passed Through from Berkeley-Charleston-Dorchester Council of Governments (BCDCOG):</b>				
Project Evaluation Program of Contactless Mobile Ticketing Application	20.XXX	SC-2021-013-01 COG2022-03	-	15,349
<b>TOTAL US DEPARTMENT OF TRANSPORTATION</b>			<u>-</u>	<u>15,349</u>
<b>NATIONAL AIR AND SPACE ADMINISTRATION</b>				
Magnified Views of Relativistic Outflows in High-z Mini-BAL Quasars	43.001	80NSSC22K0797	-	50,737
Modeling Late Amazonian Deformation and Magmatism of the Large Tharsis Shield Volcanoes Using Paleo-Slope Indicators	43.001	80NSSC21K1107	76,358	124,229
Bringing it All Together: QPOs, Precession & MADs	43.001	80NSSC24K0900	-	6,511
SC NASA EPSCoR Research Infrastructure Development 2018-2021	43.008	80NSSC19M0050	4,950	(67,817)
Peroxide-Producing Microbial Fuel Cells for Space Life Support Systems Applications	43.008	80NSSC19M0142	63,090	73,279
South Carolina Space Grant Consortium - Opportunities in STEM FY 2020-2024	43.008	80NSSC20M0054	658,705	1,123,368
MRV/MRV Brain Scans of Astronaut Brains - App. G - MUSC	43.008	80NSSC20M0147	9,355	9,355
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	279,276	293,118
2021 R3: Supercritical Combustion Reactor for Water Oxidation and Recycling of Non-Edible Biomass for Long Duration Space Flights	43.008	80NSSC21M0152	30,398	30,398
2021 R3: Characterization of the Intracranial Venous System Following Spaceflight	43.008	80NSSC21M0149	8,501	8,501
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	216,586	222,272
2022 R3, Appendix C: MRI Brain Research on Astronauts Pre-and Post-Flight (Renewal)	43.008	80NSSC22M0205	(24,069)	(23,233)
22-2022 R3-0007, Appendix I: Coupled CO2 Capture and Conversion at Ambient Conditions to Enable In-Space Propulsion	43.008	80NSSC22M0203	23,830	23,830
2022 R3: Appendix J: Impacts of Climate and Land-use Changes on the Carbon Cycle in Charleston Coastal Waters	43.008	80NSSC22M0204	-	110,406
23-2023 R3-0017, C-013: Construction of Ethical Artificial Intelligence Systems	43.008	80NSSC23M0166	-	9,399
23-2023 R3-0019, H-003: Development of Screening Methodologies to Quantify Radioprotection of DNA from HZE Ion Damage	43.008	80NSSC23M0165	41,419	53,919
22-2022 R3-0005, Appendix D: Enhanced Electro-Mechanical Powertrain Safety Through Deterministic Online Model Assimilation	43.008	80NSSC22M0202	74,848	86,813
SC NASA EPSCoR Research Infrastructure Development (RID) 2022-2027	43.008	80NSSC22M0064	58,199	195,997
23-2023 R3-0016, A-006 Characterization of Composite Material Properties for the LS-DYNA MAT213 Model	43.008	80NSSC23M0164	37,635	50,135
<b>Passed Through from Smithsonian Astrophysical Observatory:</b>				
Microensing a Quasar's Accretion Disk (Proposal No. 22700337)	43.001	NAS8-03060 GO1-22101A	-	26,916
Probing Energy-Driven AGN Winds in the Brightest, Non-Lensed QSO at z > 3: (Proposal No. 24700252)	43.001	NAS8-03060 GO3-24079X	-	18,276
An Ultrafast Outflow Near the Peak of AGN Activity (Proposal No. 24700279)	43.001	NAS8-03060 GO3-24083X	-	51,782
<b>Passed Through from University of Central Florida:</b>				
Center for Lunar and Asteroid Surface Science (CLASS), Year 2	43.003	80NSSC19M0214 24086235-01	7,188	16,758
<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	-	13,126
<b>TOTAL NATIONAL AIR AND SPACE ADMINISTRATION</b>			<u>1,566,269</u>	<u>2,508,075</u>

# COLLEGE OF CHARLESTON

CHARLESTON, SOUTH CAROLINA  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 FOR THE YEAR ENDED JUNE 30, 2024

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>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-(ARA)	-	(131)
<b>TOTAL NATIONAL ENDOWMENT FOR HUMANITIES</b>			-	(131)
<b>NATIONAL SCIENCE FOUNDATION</b>				
RUI: Understanding Black Hole Accretion Across the Luminosity Range	47.049	AST-1907850	-	2,957
RUI: Boundary and Entropy of Random Walks on Groups	47.049	DMS-2246727	-	33,594
Microbial Oceanography Links to New Aerosols in Ice-covered Regions (M OLNIR) in the Arctic Ocean	47.050	OPP-1736783	-	1,169
RUI: Collaborative Research: Trait Differentiation and Local Adaptation to Depth Within Meadows of the Foundation Seagrass Zostera Marina	47.050	OCE-1851262	-	5,791
Collaborative Research: Investigations into Microbially Mediated Ecological Diversification in Sponges	47.050	OCE-1929293	-	11,284
Collaborative Proposal: The Genetic Legacy of an Asian Oyster Introduction and its Disease-Causing Parasite	47.050	OCE 1924599	-	89,958
Collaborative Research to Explore the Spatial/Temporal Statistical-Physical Structures of Rain in the Vertical Plane	47.050	AGS-2001490	5,563	50,628
Collaborative Research: Catalytic: Improving Accuracy and Efficiency of Multicollector Mass Spectrometry	47.050	EAR-2149084	-	67,910
Collaborative Research: GP-IN: GLOBE Weather Pathways for Students with Disabilities	47.050	RISE-2229353	-	28,825
CUE Ethics: A Curricular Design Community for Broadening Participation through Computing in the Arts	47.070	CNS-1935143	-	24,883
MRI: Track 1 Acquisition of a MALDI TOF/TOF Mass Spectrometer for Research and Training at College of Charleston	47.083	CHE-2320174	-	381,500
Computing in the Arts - The Algorithm is the Medium	47.070	CNS-21139786	-	84,273
EAGER: Formal Analysis of Stochastic Models in Systems Biology under Uncertainty	47.070	CF-2227898	-	26,501
Collaborative Research: The Role of Compensation in the Evolution of Ornaments	47.074	IOS-1656478	-	483
Expanding Scientific Opportunity with a Digital Course Based Undergraduate Research Experience: Development and Evaluation Graduate Research Fellowship Program (GRFP)	47.076	DUE-2121415	-	97,680
Promoting Professional Behaviors among Students in Undergraduate Computing Courses	47.076	DGE-2243884	-	45,666
An Online Platform for Learning Neuroanatomy from Neural Connectivity	47.076	DUE-2215970	-	32,121
Collaborative Research: How Did Terrestrial Ecosystems Rebuild Following the Cretaceous/Paleogene Mass Extinction?	47.050	DUE-2315440	-	187,371
		EAR-2317668	-	28,245
<b>Passed Through from 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	-	61,871
<b>Passed Through from Clemson University:</b>				
R1 Track-1: ADAPT in SC: AI-enabled Devices for the Advancement of Personalized and Transformative Healthcare in South Carolina	47.083	OIA 2242812 2556-206-2026162	-	446,777
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			5,563	1,709,487
<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	-	9,260
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>			-	9,260
<b>US DEPARTMENT OF EDUCATION</b>				
Middle East and North Africa and its Periphery (MENAAP) and International Business Project	84.153A	P153A210020	-	47,292
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			-	47,292
<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 Safety UROCUP: Undergraduate Research Opportunity to Explore the Composition of Urinary Casts Using Proteomics	93.113	1R15ES034169-01	26,392	150,200
	93.847	1R15DK124846-01	10,730	103,492
<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 5 (ADMIN CORE)	93.113	5P01ES028942-05 / 23-4955	-	3,019
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 3 of 5	93.859	5P20GM103499-22 23 / 5115	-	12,380
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	-	31,324
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 3, 2022-2023	93.859	5P20GM103499-22 / 23-5116	-	31,819
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 3, 2022-2023	93.859	5P20GM103499-22 / 23-5066	-	61,387
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 4 of 5	93.859	5P20GM103499-23 / 24-5616	-	68,434
SC INBRE DRP Award- South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Year 4 of 5	93.859	5P20GM103499-23 / 24-5652	-	19,400
SC INBRE DRP Award- South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Year 4 of 5	93.859	5P20GM103499-23 / 24-5650	-	12,662
SC INBRE DRP Award - South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Year 4 of 5	93.859	5P20GM103499-23 / 24-5651	-	14,451
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 4 of 5	93.859	5P20GM103499-23 / 25-5885	-	45,416
<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	-	39,303
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			37,122	593,287
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			\$ 1,666,101	\$ 5,698,457
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Federal Supplemental Educational Opportunity Grant 2023-2024	84.007	P007A233774	\$ -	\$ 417,426
Federal Perkins Loan Program	84.038	P038A043774	-	141,139
Federal College Workstudy Program 2023-2024	84.033	P033A233774	-	227,262
Federal Pell Grant Program 2022-2023	84.063	P063P220378	-	(8,614)
Federal Pell Grant Program 2023-2024	84.063	P063P230378	-	11,593,581
Federal Direct Loan Sub 2022-2023	84.268	P268K230378	-	173
Federal Direct Loan Unsub 2022-2023	84.268	P268K230378	-	4,100
Federal Direct Parent Loan 2022-2023	84.268	P268K230378	-	27,745
Federal Direct Loan Sub 2023-2024	84.268	P268K240378	-	11,556,718
Federal Direct Loan Unsub 2023-2024	84.268	P268K240378	-	15,861,711
Federal Direct Parent Loan 2023-2024	84.268	P268K240378	-	26,477,643
Federal Direct Grad Plus Loan 2023-2024	84.268	P268K240378	-	474,702
Teacher Education Assistance for College and Higher Education Grants 2023-2024	84.379	P379T240378	-	27,819
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			-	66,801,405
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			\$ -	\$ 66,801,405
<b>TRIO CLUSTER</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Upward Bound 2017-2022	84.047A	P047A171405	\$ -	\$ 530
Upward Bound 2022-2027	84.047A	P047A221242	-	656,013
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			-	656,543
<b>TOTAL TRIO CLUSTER</b>			\$ -	\$ 656,543
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
<b>Passed Through from South Carolina Department of Education:</b>				
Project CREATE 2022-2023	84.027A	H027A200081	\$ -	\$ 8,321
Project CREATE 2023-2024	84.027A	H027A200081	-	2,660
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			-	10,981
<b>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</b>			\$ -	\$ 10,981

# COLLEGE OF CHARLESTON

CHARLESTON, SOUTH CAROLINA  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 FOR THE YEAR ENDED JUNE 30, 2024

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>CCDF CLUSTER</b>				
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Passed Through from South Carolina Department of Social Services:</b>				
(COVID-19) - Emergency Operations Grant	93.575	P617K9YP	\$ -	\$ 6,647
(COVID-19) - Child Care Development Building Blocks Grant	93.575	2101SCCSC6	-	14,362
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>-</u>	<u>21,009</u>
<b>TOTAL CCDF CLUSTER</b>			<b>\$ -</b>	<b>\$ 21,009</b>
<b>OTHER PROGRAMS</b>				
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Reducing Suicide and Improving Mental Health Through Innovative Initiatives and Purposeful Connections	93.243	H79SM086296 1H79SM086296-01	\$ -	\$ 88,405
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			-	88,405
<b>TOTAL OTHER PROGRAMS</b>			<b>\$ -</b>	<b>\$ 88,405</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 1,666,101</b>	<b>\$ 73,276,800</b>

The accompanying notes are an integral part of this schedule

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

**FISCAL YEAR ENDED JUNE 30, 2024**

**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, 2024, 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, 2024. The balance of loans outstanding under the Federal Perkins Loan Program was \$55,875 as of June 30, 2024. 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.



*Fossils sit on tables in the paleontology lab.*

## **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.

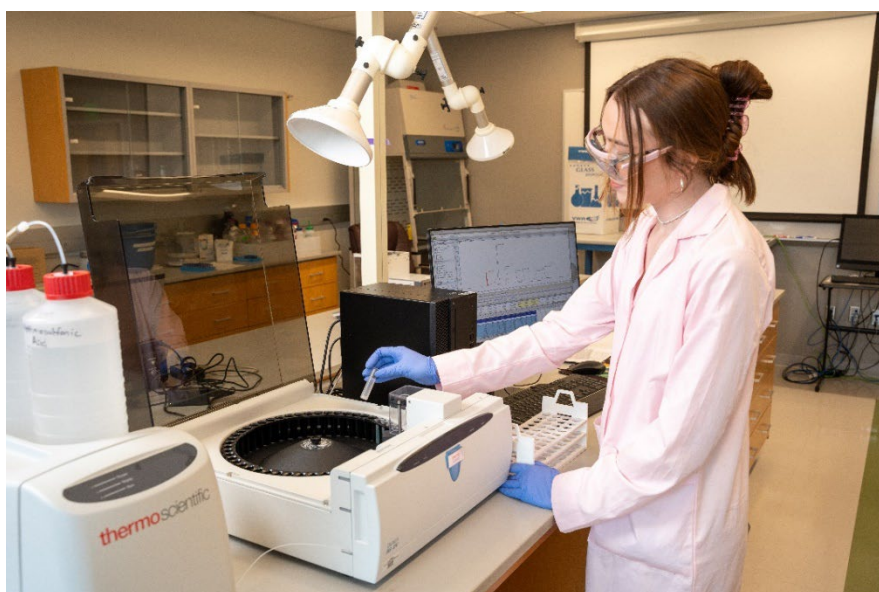
## **NOTE 5 – MATCHING**

Under the FWS program, the College matched \$44,057 in total compensation for the year ended June 30, 2024, in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the FSEOG Program, the College matched \$153,199 in funds awarded to students for the year ended June 30, 2024, 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.



*Summer research in the chemistry lab.*



**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, 2024, and the related notes to the financial statements, which collectively comprise the College’s basic financial statements, and have issued our report thereon dated October 1, 2024. 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 (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 (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 (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 (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.

A handwritten signature in cursive script that reads "Cherry Bekaert LLP".

Greenville, South Carolina  
October 1, 2024

**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, 2024. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, 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, 2024.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's 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. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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, 2024, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 1, 2024, 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, which are presented as non-governmental discretely presented component units. The College of Charleston Foundation and Subsidiaries and the College of Charleston Athletic Fund 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, 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

December 10, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is October 1, 2024

# COLLEGE OF CHARLESTON SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FISCAL YEAR ENDED JUNE 30, 2024

## 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(es) identified? \_\_\_ yes X no
- Significant deficiency(ies) identified? \_\_\_ yes X none reported

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

### Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_ yes X no
- Significant deficiency(ies) 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 program:

#### Assistance Listing Numbers

84.007  
84.033  
84.038  
84.063  
84.268  
84.379

Various

#### Name of Federal Program or Cluster

Student Financial Assistance Cluster  
Federal Supplemental Educational Opportunity Grants  
Federal Work-Study Program  
Federal Perkins Loan Program  
Federal Pell Grant Program  
Federal Direct Student Loans  
Teacher Education Assistance for College and Higher Education Grants

Research and Development Cluster

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

No findings reported.

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

No findings reported.

**COLLEGE OF CHARLESTON  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**

**FISCAL YEAR ENDED JUNE 30, 2024**

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**Section IV. Prior Year Findings**

No such findings noted in prior year.