

# COLLEGE OF CHARLESTON

## CHARLESTON, SOUTH CAROLINA



*College of Charleston students gather around a professor and observe material from a textbook in a lab setting. They are a part of the Neurosurgery Undergraduate Training and Innovation Program through MUSC.*

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

**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**PREPARED BY  
THE CONTROLLER'S OFFICE**

**COLLEGE OF CHARLESTON**  
**SINGLE AUDIT REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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## **COLLEGE OF CHARLESTON**

### **SINGLE AUDIT REPORT**



*A College of Charleston lab research student is working on a project by measuring into vials.*

## **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**COLLEGE OF CHARLESTON**  
**CHARLESTON, SOUTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

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>				
Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.652	20-CA-11330180-013	\$ 61,725	\$ 107,291
Characterization of Soils on the Southern Research Station Experimental Forest Network	10.707	21-JV-11330180-058	-	20,276
<b>Passed Through from Clemson University:</b>				
Asian Longhorned Beetle Research Support	10.025	AP24PPQS&T00C005 2676-207-2016698	-	7,731
Asian Longhorned Beetle Research Support - Year 2	10.025	AP25PPQS&T00C002 2805-207-2017476	-	71
<b>Passed Through from South Carolina Sea Grant Consortium:</b>				
Flipping the Cages on Sustainable Aquaculture: A Study on Oyster Aquaculture Technique and Policy to Reduce Pathogens	10.215	20223864037488 R/SARE23-1B	-	12,655
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			<b>61,725</b>	<b>148,024</b>
<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 Oil Spill	11.417	MOA-2020-112/12004 (Amendment 008)/12608	-	(120)
Ecotoxicology Assessment of Perfluorooctanesulfonate (PFOS) in Juvenile Red Drum	11.431	MOA-2020-112/12004 (Amendment 008)/12608	-	6,204
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	-	12,407
Partitioning of Microplastic Particles (MPs) into Coastal Salt Marshes	11.431	MOA-2020-112/12004 (Amendment 009)/12842	-	26,605
Spatial Network Design for Substrate Placement, to Support Benthic Restoration of the Gulf of Mexico Mesophotic Zone After Deepwater Horizon Oil Spill	11.431	MOA-2020-112/12004 (Amendment 009)/12842	-	27,774
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	-	(13,192)
South Carolina Marine Resources Center: Grice Marine Laboratory Coastal Ecosystem Research and Education	11.469	NA25NOSX469C0018-T1-01	-	111,756
Monitoring and Mitigation of Chondria Tumulosa Spread in Papahānaumokuākea (HI)	11.482	NA18NOS4820181 0810.22.074235	295	10,438
Measurement and Analysis for Per- and Polyfluorinated Alkyl Substances and Contaminants of Emerging Concern	11.609	P23-646-0002	-	2,158
Water Purification System Services	11.XXX	MOA-2020-112/12004 (Amendment 004)/12261	-	17,152
<b>Passed Through from University of North Carolina at Wilmington:</b>				
Anthropogenic Impacts in Oysters of North Carolina: Metal and Microplastic Contamination	11.417	NA24OARX417C0035-T1- 01	-	13,172
<b>Passed Through from University of South Carolina:</b>				
From Maps to Vision: Developing Examples of Site-Specific Nature-Based Solutions to Increase Climate Resilience in Georgetown, South Carolina	11.473	NA24NOSX473C0050-T1-01 24-5858	-	38,640
<b>Passed Through from South Carolina Department of Natural Resources:</b>				
Graduate Student Support 2024-2025	11.431	NA21NMF4350372 P24018322521	-	61,171
Graduate Student Support 2024-2025	11.431	NA24OARX417C0150 P24018343424	-	17,475
Graduate Student Support 2024-2025	11.431	NA24OARX417C0150 P24018356024	-	17,475
<b>Passed Through from South Carolina Sea Grant Consortium:</b>				
Alliance for Health System Resilience: Curricular Considerations for Coastal Health Professionals	11.417	NA22OAR4170114 AMDT 7 R/CC-2C	-	14,270
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	8,000	70,125
How Does Disturbance Shape Avian Community Composition and Diversity in Ephemeral Wetlands? Year 1	11.417	NA22OAR4170114 R/ER-56	-	6,496
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	-	4,679
Profiling Contamination in Floodwater and the Coordination of a Community Science Water Quality Program in Vulnerable Communities of Charleston, SC	11.417	NA24OARX417C0150 R/HCE-3	13,000	65,539
Rain and Tide - Assessing Coastal Stream Flow and Compound Flooding Risk	11.417	NA22OAR4170114 R/ER-54	3,278	9,248
SOS (Solutions on Septic): Identifying Resilient Solutions for Septic Management in Coastal South Carolina, Year One and Two	11.417	NA24OARX417C0150 R/WCR-2	12,500	86,377
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/CPO21-1A	-	42,335
<b>Passed Through from American University Research Institute:</b>				
Funding from American University Research Institute	11.XXX		-	85,362
<b>Passed Through from Lowcountry Alliance for Model Communities:</b>				
Community Capacity Building for Nature-Based Flood Resiliency in Rosemont and Bridgeview (SC)	11.473	NA22NOS4730208 25-001	-	10,783
<b>TOTAL US DEPARTMENT OF COMMERCE</b>			<b>37,073</b>	<b>744,329</b>
<b>DEPARTMENT OF THE INTERIOR</b>				
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	-	89,684
<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	-	705
Microplastic Exposure for Key Ecological Species in Coastal South Carolina	15.634	F20AF11202-00 P24018326821 SCDNR FY2021-053	-	(49)
Graduate Student Support 2024-2025	15.XXX	F23AF03206 P24018326724 FR4000057348	-	17,475
<b>Passed Through from City of Charleston:</b>				
2024: City of Charleston Gullah Geechee Graduate Student	15.904	P23AP00297-02	-	7,982
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>			<b>-</b>	<b>115,797</b>
<b>US DEPARTMENT OF THE TREASURY</b>				
<b>Passed Through from Charleston County Government:</b>				
(COVID-19) - Settlement Community Subrecipient Agreement	21.027		-	1,085
<b>TOTAL US DEPARTMENT OF THE TREASURY</b>			<b>-</b>	<b>1,085</b>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>				
23-BPSF23-0024, Analysis of Abiotic/Primordial Peptides with Noncanonical Amino Acids	43.001	80NSSC24K1405	-	81,673
Bringing it All Together: QPOs, Precession & MADs	43.001	80NSSC24K0900	-	54,973
Modeling Late Amazonian Deformation and Magmatism of the Large Tharsis Shield Volcanoes Using Paleo-Slope Indicators	43.001	80NSSC21K1107	20,592	57,255
2021 R3: Characterization of the Intracranial Venous System Following Spaceflight	43.008	80NSSC21M0149	8,643	8,643
2022 R3, Appendix C: MRI Brain Research on Astronauts Pre-and Post-Flight (Renewal)	43.008	80NSSC22M0205	37,745	48,874
22-2022 R3-0008, Appendix J: Impacts of Climate and Land-use Changes on the Carbon Cycle in Charleston Coastal Waters	43.008	80NSSC22M0204	-	63,444
23-2023 R3-0016, A-006 Characterization of Composite Material Properties for the LS-DYNA MAT213 Model	43.008	80NSSC23M0164	48,162	48,162
23-2023 R3-0017, C-013: Construction of Ethical Artificial Intelligence Systems	43.008	80NSSC23M0166	-	80,716
23-2023 R3-0019, H-003: Development of Screening Methodologies to Quantify Radioprotection of DNA from HZE Ion Damage	43.008	80NSSC23M0165	20,432	20,432
24-2024 R3-0007, RFA-005 A Combined Digital Image Correlation + Explicit Finite Element Method Approach to Determine Rate Dependent Composite Material Properties for the LS-DYNA MAT213 Model	43.008	80NSSC24M0127	55,693	55,693
24-2024 R3-0008, RFA-010, Integrating Bipolar Membrane Electrochemical Cell with PdCu Dilute Alloy Cathodic Catalysts for One-Unit CO2 Capture and Utilization, STMD	43.008	80NSSC24M0128	59,158	59,158
24-SG 2025-28-0019, South Carolina Space Grant Consortium	43.008	80NSSC25M7077	35,705	99,279
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	204,015	210,240
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	102,562	112,591

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grantor/Pass through Grantor's Identifying Number	Passed through to Subrecipients	Total Expenditures
Peroxide-Producing Microbial Fuel Cells for Space Life Support Systems Applications	43.008	80NSSC19M0142	99,544	99,544
SC NASA EPSCoR Research Infrastructure Development (RID) 2022-2027	43.008	80NSSC22M0064	142,494	150,469
South Carolina Space Grant Consortium - Opportunities in STEM FY 2020-2024	43.008	80NSSC20M0054	400,122	784,235
<b>Passed Through from Smithsonian Astrophysical Observatory:</b>				
An Ultrafast Outflow Near the Peak of AGN Activity (Proposal No. 24700279)	43.001	NAS8-03060 GO3-24083X	-	26,273
Probing Energy-Driven AGN Winds in the Brightest, Non-Lensed QSO at $z > 3$ (Proposal No. 24700252)	43.001	NAS8-03060 GO3-24079X	-	20,282
Spectroscopy of an X-ray Bright QSO Lens with NALs, Microlensing, and Time Lag (Proposal No. 26700002)	43.001	NAS8-03060 GO4-25100X	-	12,630
<b>Passed Through from Space Telescope Science Institute:</b>				
Weighing the Most Massive Binary	43.001	HST-GO-17527.002-A	-	11,592
<b>Passed Through from University of Central Florida:</b>				
Center for Lunar and Asteroid Surface Science (CLASS), Year 2	43.003	80NSSC19M0214 24086235-01	1,256	35,896
<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	-	29,658
<b>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			<u>1,236,123</u>	<u>2,171,712</u>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>				
<b>Passed Through from South Carolina Humanities Council:</b>				
Podcasting the Lived Experiences of Women and Non-Binary People with Chronic Illness	45.129	SO 282962-22 24-2269-2	-	1,692
<b>TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES</b>			<u>-</u>	<u>1,692</u>
<b>NATIONAL SCIENCE FOUNDATION</b>				
ExpandQISE: Track 1: Topological Phonon Dynamics and Control in Quantum Materials	47.049	OSI-2426921	25,656	184,062
RUI: Boundary and Entropy of Random Walks on Groups	47.049	DMS-2246727	-	58,490
Collaborative Proposal: The Genetic Legacy of an Asian Oyster Introduction and its Disease-Causing Parasite	47.050	OCE 1924599	-	65,730
Collaborative Research to Explore the Spatial/Temporal Statistical-Physical Structures of Rain in the Vertical Plane	47.050	AGS-2001490	13,449	25,988
Collaborative Research: Catalytic: Improving Accuracy and Efficiency of Multicollector Mass Spectrometry	47.050	EAR-2149084	-	76,930
Collaborative Research: GP-IN: GLOBE Weather Pathways for Students with Disabilities	47.050	RISE-2229353	-	25,777
Collaborative Research: How did Terrestrial Ecosystems Rebuild Following the Cretaceous/Paleogene Mass Extinction?	47.050	EAR-2317668	-	60,049
Collaborative Research: The Benthic Microalgal Subsidy in Estuarine Ecosystems	47.050	OCE-2241831	-	45,565
Equipment: MRI: Track 1 Acquisition of a Raman Spectroscopy System to Enhance Microplastic Screening in Environmental and Biological Samples	47.050	OCE-2407201	-	283,513
Computing in the Arts - The Algorithm is the Medium	47.070	CNS-2139786	-	57,581
EAGER: Formal Analysis of Stochastic Models in Systems Biology under Uncertainty	47.070	CCF-2227898	-	29,265
Collaborative Research: Gluers, Grippers, and Gougers: Host-adapted Diversification of Barnacles Epizootic with Marine Megafauna and their Turtlescape Genomics	47.074	DEB-2344085	-	22,283
An Online Platform for Learning Neuroanatomy from Neural Connectivity	47.076	DUE-2315440	-	52,512
Expanding Scientific Opportunity with a Digital Course-Based Undergraduate Research Experience: Development and Evaluation	47.076	DUE-2121415	-	28,624
Graduate Research Fellowship Program (GRFP)	47.076	DGE-2243884	-	26,565
Promoting Professional Behaviors among Students in Undergraduate Computing Courses	47.076	DUE-2215970	-	2,479
Collaborative Research: RII FEC: Risks, Impacts, & Strategies for Coastal Communities: Advancing Convergent Science to Support Climate Change Adaptation & Resilience	47.083	OIA-2418396	3,568	95,674
MRI: Track 1 Acquisition of a Low Voltage Electron Microscope at the College of Charleston	47.083	CHE-2407691	-	249,865
RII Track-4: @NASA: Next Generation Hyperspectral Approaches to Detect Harmful Algal Blooms	47.083	OIA-2327287	-	15,178
<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	-	19,815
<b>Passed Through from Clemson University:</b>				
RII 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	-	281,783
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<u>42,673</u>	<u>1,707,728</u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Passed Through from University of South Carolina:</b>				
EJ Strong PREP: Practicing Risk Reduction Education Through Partnership in South Carolina	66.312	25-224 25-6189	-	21,624
EJ Strong: Strengthening Communities for Disaster Risk Reduction, Response and Recovery in South Carolina	66.312	EQ-1-680 21-4413 10010865	-	3,847
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>			<u>-</u>	<u>25,471</u>
<b>US DEPARTMENT OF EDUCATION</b>				
Middle East and North Africa and its Periphery (MENAAP) and International Business Project	84.153A	P153A210020	7,521	34,167
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			<u>7,521</u>	<u>34,167</u>
<b>US ELECTION ASSISTANCE COMMISSION</b>				
<b>Passed Through from Charleston County Board of Voter Registration and Elections:</b>				
Development of Special Topics Course on Civic Engagement and Poll Worker Recruitment for HAVCP Grant	90.400	EACHAVCP23P02	-	17,943
<b>TOTAL US ELECTION ASSISTANCE COMMISSION</b>			<u>-</u>	<u>17,943</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 Safety	93.113	1R15ES034169-01	19,358	93,948
UROCCUP: Undergraduate Research Opportunity to Explore the Composition of Urinary Casts Using Proteomics	93.847	1R15DK124846-01	-	(8,781)
<b>Passed Through from University of South Carolina:</b>				
SC INBRE DRP Award - South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Year 4 of 5	93.859	5P20GM103499-23 24-5650	-	61,268
SC INBRE DRP Award - South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Year 4 of 5	93.859	5P20GM103499-23 24-5651	-	60,549
SC INBRE DRP Award - South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Year 4 of 5	93.859	5P20GM103499-23 24-5652	-	54,530
SC INBRE DRP Award - South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Year 5 of 5	93.859	5P20GM103499-24 25-6088	-	47,993
SC INBRE DRP Award - South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Year 5 of 5	93.859	5P20GM103499-24 25-6093	-	57,560
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 3 of 5	93.859	5P20GM103499-22 23-5115	-	(853)
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 3, 2022-2023	93.859	5P20GM103499-22 23-5116	-	(13,396)
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 4 of 5	93.859	5P20GM103499-23 24-5616	-	60,772
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 4 of 5	93.859	5P20GM103499-23 25-5885	-	26,327
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 5 of 5	93.859	5P20GM103499-24 25-6026	-	83,160
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Administrative Core - Year 5 of 5	93.859	5P20GM103499-24 25-6094	-	31,594
<b>Passed Through from Medical University of South Carolina:</b>				
A Randomized Controlled Trial of Smell Training and Trigeminal Nerve Stimulation in the Treatment of COVID-Related Persistent Smell Loss	93.173	5R01DC021179-02 A23-0382-S001	-	6,495
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>19,358</u>	<u>561,166</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<u>\$ 1,404,473</u>	<u>\$ 5,529,114</u>



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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

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>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Federal Supplemental Educational Opportunity Grant 2024-2025	84.007	P007A243774	\$ -	\$ 336,005
Federal College Work-study Program 2024-2025	84.033	P033A243774	-	255,935
Federal Pell Grant Program 2023-2024	84.063	P063P230378	-	(12,644)
Federal Pell Grant Program 2024-2025	84.063	P063P240378	-	15,319,116
Federal Direct Grad Plus Loans 2024-2025	84.268	P268K250378	-	431,700
Federal Direct Parent Plus Loans 2023-2024	84.268	P268K240378	-	61,162
Federal Direct Parent Plus Loans 2024-2025	84.268	P268K250378	-	28,595,465
Federal Direct Subsidized Loans 2024-2025	84.268	P268K250378	-	10,756,355
Federal Direct Subsidized Loans 2023-2024	84.268	P268K240378	-	29,890
Federal Direct Unsubsidized Loans 2023-2024	84.268	P268K240378	-	22,804
Federal Direct Unsubsidized Loans 2024-2025	84.268	P268K250378	-	16,118,721
Teacher Education Assistance for College and Higher Education Grants 2024-2025	84.379	P379T250378	-	28,290
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			-	<b>71,942,799</b>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			<b>\$ -</b>	<b>\$ 71,942,799</b>
<b>TRIO CLUSTER</b>				
<b>US DEPARTMENT OF EDUCATION</b>				
Upward Bound 2017-2022	84.047A	P047A171405	\$ -	\$ 99
Upward Bound 2022-2027	84.047A	P047A221242	-	564,744
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			-	<b>564,843</b>
<b>TOTAL TRIO CLUSTER</b>			<b>\$ -</b>	<b>\$ 564,843</b>
<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	\$ -	\$ 7,162
Project CREATE 2023-2024	84.027A	H027A200081	-	20,230
Project CREATE 2024-2025	84.027A	H027A200081	-	14,372
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			-	<b>41,764</b>
<b>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>\$ -</b>	<b>\$ 41,764</b>
<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) - Child Care Development Building Blocks Grant	93.575	2101SCCSC6	\$ -	\$ 22,404
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			-	<b>22,404</b>
<b>TOTAL CCDF CLUSTER</b>			<b>\$ -</b>	<b>\$ 22,404</b>
<b>OTHER PROGRAMS</b>				
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>				
Presentation Grant	45.025	PG25-4524	\$ -	\$ 1,500
<b>TOTAL NATIONAL ENDOWMENT FOR THE ARTS</b>			-	<b>1,500</b>
<b>US ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Passed Through from The Sustainability Institute:</b>				
Riley Center EPA Community Change Grant	66.616	5F03D30824 SIEPA20251	-	900
<b>TOTAL US ENVIRONMENTAL PROTECTION AGENCY</b>			-	<b>900</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	-	109,264
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			-	<b>109,264</b>
<b>TOTAL OTHER PROGRAMS</b>			<b>\$ -</b>	<b>\$ 111,664</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 1,404,473</b>	<b>\$ 78,212,588</b>

The accompanying notes are an integral part of this schedule

## **COLLEGE OF CHARLESTON**

### **SINGLE AUDIT REPORT**



*A College of Charleston Environmental and Sustainability Studies student is looking down at a tiny frog.*

## **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

## **NOTE 1 – BASIS OF PRESENTATION**

The 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 College's operations, it is not intended to, nor does it, present the College's financial position, changes in net position, or cash flows.

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

Expenditures reported on the Schedule are determined using the cost accounting principles and procedures outlined in the Uniform Guidance, where certain types of expenditures are not allowable or are limited in reimbursement. Negative amounts shown in 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, as well as 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, 2025, were based on predetermined fixed rates negotiated with the College's cognizant federal agency. The College has elected not to use the 15 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

## **NOTE 3 – FEDERAL PERKINS LOAN PROGRAM**

During the year ended June 30, 2025, the College completed the liquidation process of its Perkins Loan Program, which was primarily funded by the federal government, with the College providing the required match. As a result of completing the liquidation process, the Perkins loans receivable and related liability were \$0 as of June 30, 2025.



## **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, disbursements under the program and outstanding loan balances are excluded from the College's financial statements.

## **NOTE 5 – MATCHING**

Under the FSEOG Program, the College matched \$143,994 in funds awarded to students for the year ended June 30, 2025, in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the FWS program, the College matched \$54,331 in total compensation for the year ended June 30, 2025, 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 must be expended in accordance with the provisions of the respective 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.



*College of Charleston School of Health Sciences is running a test on a treadmill.*

## **COLLEGE OF CHARLESTON**

### **SINGLE AUDIT REPORT**



*Multiple College of Charleston research students are working on a lab project.*

## **INDEPENDENT AUDITOR REPORTS AND SCHEDULES**

**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, 2025, 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, 2025. 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 College'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 College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Cherry Bekaert LLP". The script is cursive and fluid, with the letters "Cherry" and "Bekaert" being more prominent than "LLP".

Greenville, South Carolina  
October 1, 2025

**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, 2025. 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, 2025.

***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, 2025, 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, 2025, 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 12, 2025, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is October 1, 2025

# COLLEGE OF CHARLESTON

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FISCAL YEAR ENDED JUNE 30, 2025

### 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 | <u>X</u> | no            |
| • Significant deficiency(ies) identified? | ___ | yes | <u>X</u> | none reported |

Noncompliance material to financial statements noted?	___	yes	<u>X</u>	no
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#### Federal Awards

Internal control over major federal programs:

- |   |     |     |          |               |
|---|-----|-----|----------|---------------|
| • Material weakness(es) identified?       | ___ | yes | <u>X</u> | no            |
| • Significant deficiency(ies) identified? | ___ | yes | <u>X</u> | 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	<u>X</u>	no
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Identification of major federal program:

#### Assistance Listing Numbers

84.007  
84.033  
84.038  
84.063  
84.268  
84.379

#### 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

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
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Auditee qualified as low-risk auditee?	<u>X</u>	yes	___	no
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### 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, 2025**

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**Section IV. Prior Year Findings**

No such findings noted in prior year.