

**NORTHEAST WISCONSIN TECHNICAL COLLEGE**  
Green Bay, WI

**SINGLE AUDIT REPORT**

**For the Year Ended June 30, 2023**



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**NORTHEAST WISCONSIN TECHNICAL COLLEGE**  
**Green Bay, WI**

SINGLE AUDIT REPORT

For the Year Ended June 30, 2023

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Northeast Wisconsin Technical College  
Green Bay, Wisconsin

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, the discretely presented component unit, and the aggregate remaining fund information of Northeast Wisconsin Technical College (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2023.

The financial statements of the Northeast Wisconsin Technical College Educational Foundation, Inc. were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Northeast Wisconsin Technical College Educational Foundation, Inc.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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.

Board of Trustees  
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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 District’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 District’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 District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
December 13, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND MAJOR STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE WISCONSIN STATE SINGLE AUDIT GUIDELINES**

Board of Trustees  
Northeast Wisconsin Technical College  
Green Bay, Wisconsin

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

***Opinion on Each Major Federal and Major State Program***

We have audited Northeast Wisconsin Technical College (the District)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Wisconsin *State Single Audit Guideline* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the District's major federal and major state programs for the year ended June 30, 2023. The District's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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) and the Wisconsin *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Our responsibilities under those standards, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

***Auditors' 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 District'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 GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines* 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 District's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines*, 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 District'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 District'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 and the Wisconsin *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the District'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.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* and which is described in the accompanying schedule of findings and questioned costs as items 2023-001. Our opinion on each major federal and major state program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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 or state 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 or state 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 or state 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001, to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of

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Northeast Wisconsin Technical College

the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines***

We have audited the financial statements of Northeast Wisconsin Technical College, the discretely presented component unit, and the aggregate remaining fund information as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements. We have issued our report thereon, dated December 13, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines* 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 basic 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 schedules of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
March 13, 2024



**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2023**

Federal Program	Assistance Listing Number	Grant Number	Grant Dates	Revenues		Total Expenditures	Subrecipient Payments
				Federal Expenditures	Local Match		
<b>U.S. DEPARTMENT OF AGRICULTURE</b>							
National Institute of Food and Agriculture Beginning Farmers & Ranchers Beginning Farmer and Rancher Development Program Northeast Wisconsin (N.E.W.) Farmers	10.311	2021-49400-35611	09/01/21 - 08/31/24	\$ 139,884	\$ 39,535	\$ 179,419	\$ -
<b>U.S. DEPARTMENT OF LABOR</b>							
Apprenticeship USA Grants Registered Apprenticeship - Youth Apprenticeship Dual Enrollment	17.285	13-009-155-262	08/1/21- 06/30/23	\$ 14,583	\$ -	\$ 14,583	\$ -
<b>U.S. DEPARTMENT OF TREASURY</b>							
COVID-19 Coronavirus State and Local Fiscal Recovery Funds Part-Time Criminal Justice Law Enforcement Academy	21.027	13-144-138-243	08/01/22 - 06/30/24	\$ 74,461	\$ -	\$ 74,461	\$ -
<b>U.S. DEPARTMENT OF ENERGY</b>							
Passed through the Wisconsin Office of Energy Innovation State Energy Program - Energy Storage	81.041	EIGP-2021-31	11/12/22 - 12/31/23	\$ 192,476	\$ -	\$ 192,476	\$ -
Passed through Midwest Renewable Energy Association Renewable Energy Research and Development - Solar Ready Wisconsin	81.087	DE-EE0008573	05/01/19 - 10/31/22	24,715	-	24,715	-
<b>Total U.S. Department of Energy</b>				<u>\$ 217,191</u>	<u>\$ -</u>	<u>\$ 217,191</u>	<u>\$ -</u>
<b>NATIONAL SCIENCE FOUNDATION</b>							
Research and Development Cluster STEM Education - Learn and Serve America Act- Education and Human Resources	47.076						
NEW Approach to Building a Workforce Pipeline		DUE-1800965	5/01/18 - 04/30/23	\$ 27,728	\$ -	\$ 27,728	\$ -
Utilities & Energy Coordination Network		DUE-2000519	07/01/20 - 06/30/23	94,461	-	94,461	-
Smart Start to Energy Management		DUE-2055555	07/01/21 - 06/30/24	97,176	-	97,176	-
Industry 4.0 Seminar Series		DUE-2055696	06/15/21 - 5/31/23	20,233	-	20,233	-
Total Research and Development Cluster				<u>239,598</u>	<u>-</u>	<u>239,598</u>	<u>-</u>
<b>Total National Science Foundation</b>				<u>\$ 239,598</u>	<u>\$ -</u>	<u>\$ 239,598</u>	<u>\$ -</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>							
Passed through Wisconsin Technical College System Adult Education and Family Literacy Act (AEFLA) - State Grant Program Adult Education - Basic Grants to States	84.002A	13-001-146-123	07/01/22 - 06/30/23	\$ 279,782	\$ 321,209	\$ 600,991	\$ -
Student Financial Assistance Cluster Federal Supplemental Education Opportunity Grant Program * Grants	84.007	None Assigned	7/1/2022- 6/30/2023	337,433	112,477	449,910	-
Federal Family Education Loan Program * Federal Stafford Loans	84.268						
Subsidized		None Assigned	07/01/22 - 06/30/23	3,524,802	-	3,524,802	-
Unsubsidized		None Assigned	07/01/22 - 06/30/23	4,386,481	-	4,386,481	-
Alternative Loans		None Assigned	07/01/22 - 06/30/23	266,579	-	266,579	-
Federal PLUS Loans		None Assigned	07/01/22 - 06/30/23	12,452	-	12,452	-
				<u>8,190,314</u>	<u>-</u>	<u>8,190,314</u>	<u>-</u>

**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2023**

Federal Program	Assistance Listing Number	Grant Number	Grant Dates	Revenues		Total Expenditures	Subrecipient Payments
				Federal Expenditures	Local Match		
<b>U.S. DEPARTMENT OF EDUCATION - Continued</b>							
Federal College Work Study Program *	84.033						
Aid Year 2023		None Assigned	07/01/22 - 06/30/23	113,165	37,721	150,886	-
Total Federal College Work Study Program				113,165	37,721	150,886	-
Federal Pell Grant Program *	84.063						
Aid Year 2023		None Assigned	07/01/22 - 06/30/23	7,692,287	-	7,692,287	-
Administration		None Assigned	07/01/22 - 06/30/23	22,465	-	22,465	-
				7,714,752	-	7,714,752	-
Total Student Financial Assistance Cluster				16,355,664	150,198	16,505,862	-
Strengthening Institutions Program - Connect for Student Success Title III	84.031A	P031A210032	10/01/21 - 09/30/26	269,033	-	269,033	-
Career and Technical Education -- Basic Grants to States	84.048						
Carl D. Perkins Act Title I							
Achieving Student Success		13-010-150-233	07/01/22 - 06/30/23	729,385	312,115	1,041,500	-
Strengthening Programs		13-011-150-253	07/01/22 - 06/30/23	189,131	-	189,131	-
Non-Traditional Occupations		13-013-150-263	07/01/22 - 06/30/23	45,912	-	45,912	-
Equity & Inclusion		13-016-150-223	07/01/22 - 06/30/23	52,714	-	52,714	-
Career Prep		13-158-150-213	07/01/22 - 06/30/23	55,744	-	55,744	-
				1,072,886	312,115	1,385,001	-
Passed through Department of Workforce Development							
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	None Assigned	07/01/22 - 06/30/23	64,285	-	64,285	-
Passed through Wisconsin Higher Education Aids Board							
Gaining Awareness & Readiness for Undergraduate Programs	84.334	None Assigned	07/01/22 - 06/30/23	6,000	-	6,000	-
Passed through Child Care Assistance Fund Program							
Child Care Access Means Parents in School	84.335A	P335A180222	10/01/18 - 09/30/23	68,970	-	68,970	-
Higher Education Emergency Relief							
COVID-19 Higher Education Emergency Relief Fund - Student Aid	84.425E	P425E200600	04/22/20 - 06/30/23	2,697,841	-	2,697,841	-
COVID-19 Higher Education Emergency Relief Fund - SIP Eligible Institutions	84.425M	P425M200946	07/22/20 - 06/30/23	293,473	-	293,473	-
COVID-19 Higher Education Emergency Relief Fund - SIP American Rescue Plan	84.425T	P425T220133	07/01/22 - 06/30/23	700,965	-	700,965	-
COVID-19 Higher Education Emergency Relief Fund - Institutional Portion	84.425F	P425F200547	05/04/20 - 06/30/23	3,280,096	-	3,280,096	-
				6,972,375	-	6,972,375	-
<b>Total U.S. Department of Education</b>				<b>\$ 25,088,995</b>	<b>\$ 783,522</b>	<b>\$ 25,872,517</b>	<b>\$ -</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
Passed through Health Resources and Services Administration (HRSA)							
Educating Aspiring Registered Nurses (EARN)	93.178	1D19HP42039-01-00	07/01/21 - 06/30/25	\$ 493,268	\$ -	\$ 493,268	\$ -
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>							
Passed through Federal Emergency Management Agency (FEMA)	97.044						
Assistance to Firefighters		13-141-153-112	12/01/21- 11/30/22	\$ 4,734	\$ 710	\$ 5,444	\$ -
Assistance to Firefighters		13-142-153-113	12/01/22 - 11/30/23	17,657	2,648	20,305	-
<b>Total U.S. Department of Homeland Security</b>				<b>\$ 22,391</b>	<b>\$ 3,358</b>	<b>\$ 25,749</b>	<b>\$ -</b>
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ 26,290,371</b>	<b>\$ 826,415</b>	<b>\$ 27,116,786</b>	<b>\$ -</b>

\*Identified as Student Financial Assistance Program Cluster

The notes to the schedule are an integral part of this statement

**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
For the Year Ended June 30, 2023**

State Program	State Catalog Number	Grant Number	Grant Dates	Revenues		Total Expenditures	Subrecipient Payments
				State Expenditures	Local Match		
<b>WISCONSIN DEPARTMENT OF TRANSPORTATION</b>							
Motorcycle Safety	20.395(4)(aq)						
Motorcycle Safety Basic Rider		M/C-0094-15-11	02/01/21 - 12/31/22	\$ 5,727	\$ 24,158	\$ 29,885	\$ -
Motorcycle Safety Basic Rider		M/C-0094-15-11	01/01/23 - 06/30/23	9,138	32,220	41,358	-
<b>Total WI Department of Transportation</b>				<b>\$ 14,865</b>	<b>\$ 56,378</b>	<b>\$ 71,243</b>	<b>\$ -</b>
<b>WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE &amp; CONSUMER PROTECTION</b>							
Nutrient Management Education (balance of FY21 award)	Not Assigned	13-187-138-310	01/01/21 - 12/31/22	\$ 7,891	\$ -	\$ 7,891	\$ -
<b>WISCONSIN HIGHER EDUCATION AIDS BOARD</b>							
Wisconsin Talent Incentive Program Grant	235.114	None Assigned	07/01/22 - 06/30/23	\$ 34,950	\$ -	\$ 34,950	\$ -
Wisconsin Higher Education Grant	235.102	None Assigned	07/01/22 - 06/30/23	2,133,049	-	2,133,049	-
Remission of Fees for Veterans and Dependents	235.105	None Assigned	07/01/22 - 06/30/23	135,609	-	135,609	-
Minority Undergraduate Retention Grant	235.107	None Assigned	07/01/22 - 06/30/23	11,390	-	11,390	-
Academic Excellence	235.109	None Assigned	07/01/22 - 06/30/23	6,752	-	6,752	-
Technical Excellence	235.119	None Assigned	07/01/22 - 06/30/23	73,130	72,875	146,005	-
Wisconsin Indian Student Assistance Grant	235.132	None Assigned	07/01/22 - 06/30/23	69,798	-	69,798	-
<b>Total WI Higher Education Aids Board</b>				<b>\$ 2,464,678</b>	<b>\$ 72,875</b>	<b>\$ 2,537,553</b>	<b>\$ -</b>
<b>WISCONSIN TECHNICAL COLLEGE SYSTEM</b>							
State Aid for Technical Colleges	292.105	None Assigned	07/01/22 - 06/30/23	\$ 9,243,885	\$ -	\$ 9,243,885	\$ -
State Adjustment Prior Year	292.105	None Assigned	07/01/22 - 06/30/23	40,700	-	40,700	-
				<b>9,284,585</b>	<b>-</b>	<b>9,284,585</b>	<b>-</b>
General Purpose Revenue (GPR) Grants	292.124						
District Operational Enhancements to Support Apprenticeship Expansion		13-002-155-252	08/01/21- 06/30/24	6,133	-	6,133	-
Apprenticeship Direct Instruction Support - Substation		13-005-124-113	07/01/22 - 06/30/23	1,981	-	1,981	-
Apprenticeship Direct Instruction Support - Plumbing		13-007-124-113	07/01/22- 06/30/23	9,498	-	9,498	-
Apprenticeship Direct Instruction Support - Pipefitters Completion		13-008-124-113	07/01/22- 06/30/23	3,654	-	3,654	-
		13-012-124-163	07/01/22 - 06/30/23	225,000	75,000	300,000	-
Foster Youth Pathway Project - Dual Credit		11-314-124-193	03/01/2023 - 09/30/23	300	-	300	-
Student Emergency Fund (FY22 Carryover)		13-015-104-112	07/01/21 - 06/30/23	18,609	-	18,609	-
Student Emergency Fund		13-015-104-113	07/01/22 - 06/30/23	14,058	-	14,058	-
Enrollment Leadership Project		13-040-124-193	07/01/22 - 09/30/23	174,676	-	174,676	-
Leadership Instructional Transformation		13-047-124-182	07/01/21- 09/30/22	54,263	-	54,263	-
AAC&U Conference Leadership Grant		13-049-124-183	01/01/23 - 06/30/23	2,813	-	2,813	-
Adult Education and English Language Learner Curriculum Development		13-083-124-192	05/01/22 - 11/30/22	5,000	-	5,000	-
Liberal Arts Transfer - Associate Of Science		13-085-124-183	07/01/22 - 06/30/24	12,274	-	12,274	-
Nursing Associate Degree Expanding Clinical Opportunities Through Simulation		13-110-124-132	07/01/21- 06/30/23	119,898	-	119,898	-
IT Cybersecurity Specialist Associate Degree		13-121-124-133	07/01/22 - 06/30/23	67,444	-	67,444	-
Design and Graphic Technology Associate Degree		13-124-124-132	07/01/21- 06/30/23	50,496	-	50,496	-
Consortium - IT Computer Support Specialist Associate Degree		13-126-124-132	07/01/21- 06/30/23	152,873	-	152,873	-
IT - Data Specialist Associate Degree		13-128-124-142	07/01/21- 09/30/22	10,032	-	10,032	-
Justice & Community Advocacy Associate Degree		13-150-124-143	07/01/22 - 06/30/24	97,538	-	97,538	-
Manufacturing Month Project		13-167-124-183	10/01/22 - 09/30/23	5,000	-	5,000	-
Prototype & Design Associated Degree		13-175-124-131	07/01/20 - 09/30/22	18,339	-	18,339	-
Farm Production - Agronomy (Crop Science) Associate Degree		13-180-124-131	07/01/20 - 09/30/22	32,212	-	32,212	-
Apprenticeship Direct Instruction Support - Electrical		13-181-124-113	07/01/22 - 06/30/23	44,845	-	44,845	-
Apprenticeship Direct Instruction Support - Machinist		13-182-124-113	07/01/22 - 06/30/23	1,735	-	1,735	-
Apprenticeship Direct Instruction Support - Meter Tech		13-183-124-113	07/01/22 - 06/30/23	8,023	-	8,023	-
Telecommunications Engineering Technician Associate Degree		13-190-124-143	07/01/22 - 06/30/23	100,000	-	100,000	-
Manufacturing Pathways for Adults		13-191-124-123	07/01/22 - 06/30/22	142,114	35,529	177,643	-
Biomedical Electronics Associate Degree		13-195-124-133	07/01/22 - 06/30/24	93,746	-	93,746	-
DNR Heavy Equipment Training Curriculum Development Project		13-300-124-182	09/15/21- 09/14/22	10,186	-	10,186	-
Manufacturing Outreach Project		13-302-124-183	09/01/22 - 08/31/23	5,250	-	5,250	-
Justice-Involved DOC Project		13-304-124-192	05/01/21 - 08/31/22	23,678	-	23,678	-
Professional Growth		13-887-124-153	07/01/22 - 06/30/23	70,200	35,101	105,301	-
<b>Total General Purpose Revenue (GPR) Grants</b>				<b>1,581,867</b>	<b>145,630</b>	<b>1,727,497</b>	<b>-</b>

**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
For the Year Ended June 30, 2023**

State Program	State Catalog Number	Grant Number	Grant Dates	Revenues		Total Expenditures	Subrecipient Payments
				State Expenditures	Local Match		
<b>WISCONSIN TECHNICAL COLLEGE SYSTEM - Continued</b>							
Workforce Advancement Training Grants	292.124						
Leadership in Manufacturing		13-240-124-172	07/01/21- 08/31/22	44,748	-	44,748	-
Health Care Occupation Consortium		13-241-124-172	07/01/21- 08/31/22	12,378	-	12,378	-
Rural Manufacturers		13-242-124-172	07/01/21- 08/31/22	19,940	-	19,940	-
Industry 4.0		13-243-124-172	07/01/21- 08/31/22	(251)	-	(251)	-
Rural Leadership Consortium		13-245-124-172	07/01/21- 08/31/22	22,321	-	22,321	-
Healthcare Consortium		13-251-124-173	07/01/22 - 08/31/23	55,419	-	55,419	-
Rural Leadership & Technical Consortium		13-252-124-173	07/01/22 - 08/31/23	92,706	-	92,706	-
Industry 4.0 Consortium		13-253-124-173	07/01/22 - 08/31/23	10,506	-	10,506	-
Maritime		13-254-124-173	07/01/22 - 08/31/23	126,998	-	126,998	-
Metal Fabrication Skill Development		13-255-124-173	07/01/22 - 08/31/23	54,400	-	54,400	-
Continuous Improvement & Leadership Consultation Business		13-256-124-173	07/01/22 - 08/31/23	65,405	-	65,405	-
Leadership & DEI Consortium		13-257-124-173	07/01/22 - 08/31/23	80,522	-	80,522	-
Credit Pathways & Leader Development For Workplace		13-258-124-173	07/01/22 - 08/31/23	101,862	-	101,862	-
Total Workforce Advancement Training Grants				686,954	-	686,954	-
Total GPR and Workforce Advancement Training Grants				2,268,821	145,630	2,414,451	-
Fire Fighter Training 2%	292.137	None Assigned	07/01/22 - 06/30/23	49,753	-	49,753	-
Hazmat Training 2%	292.138	None Assigned	07/01/22 - 06/30/23	4,432	-	4,432	-
Property Tax Relief Aid	292.162	None Assigned	07/01/22 - 06/30/23	34,895,624		34,895,624	-
<b>Total Wisconsin Technical College System</b>				<b>\$ 46,503,215</b>	<b>\$ 145,630</b>	<b>\$ 46,648,845</b>	<b>\$ -</b>
<b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>							
Payments In Lieu of Taxes	370.503	None Assigned	07/01/22 - 06/30/23	\$ 91,193	\$ -	\$ 91,193	\$ -
<b>WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT</b>							
DWD HS Credential	445.109	EFF181DE10012	07/01/18 - 08/30/23	\$ 13,467	\$ -	\$ 13,467	\$ -
<b>WISCONSIN DEPARTMENT OF REVENUE</b>							
Aid in Lieu of Computer Tax	835.109	None Assigned	07/01/22 - 06/30/23	\$ 134,558	\$ -	\$ 134,558	\$ -
State Aid -Personal Property Tax	835.103	None Assigned	07/01/22 - 06/30/23	166,634	-	166,634	-
<b>Total WI Department of Revenue</b>				<b>\$ 301,192</b>	<b>\$ -</b>	<b>\$ 301,192</b>	<b>\$ -</b>
<b>TOTAL STATE AWARDS</b>				<b>\$ 49,396,501</b>	<b>\$ 274,883</b>	<b>\$ 49,671,384</b>	<b>\$ -</b>

The notes to the schedule are an integral part of this statement

**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2023**

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**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedules of Expenditures of Federal and State Awards for Northeast Wisconsin Technical College (the District) are 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) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the District. Because the schedules present only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES**

The revenues and expenditures in the schedules are presented in accordance with the accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the District's 2022-2023 financial statements. Such expenditures are recognized following the cost principles requirements contained in the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Local Share represents contributions to federal and state programs and includes adjustments for prior year transactions.

The District has not elected to charge a de minimis rate of 10% of modified total costs.

**NOTE 3 – OVERSIGHT AGENCIES**

The federal and state oversight agencies for the District are as follows:

Federal - U.S. Department of Education

State - Wisconsin Technical College System

**NOTE 4 – RECONCILIATION OF FEDERAL AWARDS**

A reconciliation of federal grant revenues, as presented in the schedule of expenditures of federal awards to federal revenues reported in the District's financial statements follows:

Federal Revenues from Schedule of Expenditures of Federal Awards	\$ 26,290,371
Federal Direct Student Loan Program Paid Directly to Students	<u>(8,190,314)</u>
Federal Revenues Recognized in the Statement of Revenues, Expenses, and Changes in Net Position	<u>\$ 18,100,057</u>
Operating	3,435,394
Nonoperating	<u>14,664,663</u>
Total	<u>\$ 18,100,057</u>

**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2023**

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**NOTE 5 – RECONCILIATION OF STATE AWARDS**

A reconciliation of state grant revenues, as presented in the schedule of expenditures of state awards to state revenues reported in the District's financial statements follows:

State Revenues from Schedule of Expenditures of State Awards	<u>\$ 49,396,501</u>
Operating	\$ 2,731,129
Nonoperating	46,604,123
Capital Contributions	61,248
Miscellaneous - Rounding	<u>1</u>
Total	<u>\$ 49,396,501</u>

**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
  - Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
  - Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

**Identification of Major Federal Programs**

**Assistance Listing Numbers**

**Name of Federal Program or Cluster**

*Student Financial Assistance Cluster*

84.007	Federal Supplemental Education Opportunity Grants
84.033	Federal Work Study Program
84.063	Federal Pell Grant Program
84.268	Federal Direct Loans

*COVID-19 – Education Stabilization Fund*

84.425E	Educational Stabilization Fund- Student Aid
84.425M	Educational Stabilization Fund- SIP Eligible Institutions
84.425T	Educational Stabilization Fund- SIP American Rescue Plan
84.425F	Educational Stabilization Fund- Institutional Aid

**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

**Section I – Summary of Auditors’ Results (continued)**

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 788,711

Auditee qualified as low-risk auditee?

  x   yes                 no

**State Financial Assistance**

1. Internal control over state projects:

- Material weakness(es) identified?                 yes        x   no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?                 yes        x   none reported

2. Type of auditors’ report issued on compliance for state projects:

Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with state requirements?

           yes        x   no

**Identification of Major State Projects**

**CSFA Number(s)**

**Name of State Project**

235.102  
235.109  
235.119  
292.105  
292.162

Wisconsin Higher Education Grant  
Academic Excellence Grant  
Technical Excellence Grant  
State Aid for Technical Colleges  
Property Tax Relief Aid

Dollar threshold used to distinguish between Type A and Type B state projects:

\$ 250,000

**Section II – Financial Statement Findings**

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.



**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

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***Section III – Findings and Questioned Costs – Major Federal and State Programs***

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**2023 – 001: Gramm-Leach-Bliley Act (GLBA)**

Federal Agency: U.S. Department of Education

Federal Program Name: Student Financial Aid Cluster

Assistance Listing Number: 84.007, 84.033, 84.063, & 84.268

Federal Award Identification Number and Year: P007A224528-2023, P033A224528-2023, P063P222633-2023, & P268K222633-2023

Award Period: July 1, 2022 through June 30, 2023

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or specific requirement:** The District is responsible for the design and implementation of safeguards to control the risks the institution identifies through its risk assessment (16 CFR 314.4(c)). At a minimum, the institution's written information security program must address the implementation of the minimum safeguards identified in 16 CFR 314.4(c)(1) through (8). The minimum safeguards include eight required written information security program elements. The District must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** For the year ended June 30, 2023, the District did not maintain a written information security program that address the implementation of the minimum safeguards identified in 16 CFR 314.4(c)(1) through (8).

**Questioned costs:** None

**Context:** The District did not have a written information security program during the year ended June 30, 2023.

**Cause:** The District's policy reviews for compliance with noted requirements were not completed prior to the year ended June 30, 2023.

**Effect:** The District's policies and procedures may not comply with all applicable requirements.

**Repeat Finding:** The finding is not a repeat finding.

**Recommendation:** We recommend the District review and update as necessary written information security program(s) to include aspects required by regulations.


**Views of responsible officials:** There is no disagreement with the audit finding.

**NORTHEAST WISCONSIN TECHNICAL COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

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***Section IV – Other Issues***

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1. Does the auditor have substantial doubt as to the auditee’s ability to continue as a going concern? No
2. Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the Wisconsin *State Single Audit Guidelines*:
- |  |    |
|--|----|
| Wisconsin Department of Agriculture, Trade and Consumer Protection | No |
| Wisconsin Department of Workforce Development                      | No |
| Wisconsin Department of Revenue                                    | No |
| Wisconsin Department of Transportation                             | No |
| Wisconsin Department of Natural Resources                          | No |
| Wisconsin Higher Education Aids Board                              | No |
| Wisconsin Technical College System                                 | No |
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? No
4. Name and signature of principal   
Jordan Boehm, CPA
5. Date of report March 13, 2024



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