

**RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)**

**SUPPLEMENTAL INFORMATION AND
SINGLE AUDIT COMPLIANCE REPORTS
YEAR ENDED JUNE 30, 2022**



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**RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

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 <i>GOVERNMENT AUDITING STANDARDS</i>	1
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	7
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	10
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	12



**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 Education
Rhode Island College
Providence, Rhode Island

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 discretely presented component unit of the Rhode Island College (the College), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated September 30, 2022, except for finding number 2022-001, for which the date is March 6, 2023.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal controls, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

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*.

Rhode Island College’s Response to Findings

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

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.



CliftonLarsonAllen LLP

Cranston, Rhode Island
September 30, 2022, except for finding number 2022-001, for which the date is March 6, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Rhode Island College
Providence, Rhode Island

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Rhode Island College'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 the College's major federal program for the year ended June 30, 2022. The College's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Major Program and Low-Risk Auditee Determinations

As a component unit of the state of Rhode Island (the State), the College's major federal program, the dollar threshold used to determine type A and type B programs, and the determination if the College qualifies as a low-risk auditee is established at the State level by the Office of the Auditor General.

Basis for Opinion on the Major Federal 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; 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 Auditors' 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 that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the 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.

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 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 GAAS, *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 the major federal program as a whole.

In performing an audit in accordance with GAAS, *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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on the major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The College'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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002, to be significant deficiency.

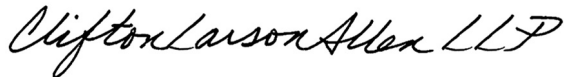
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The College'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 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 discretely presented component unit of the College as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We have issued our report thereon, dated September 30, 2022, 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 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Cranston, Rhode Island
March 6, 2023

**RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor Program Title	Federal Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Pass-Through to Subrecipients
Student Financial Assistance Cluster:					
U.S. Department of Education					
Direct Awards:					
Federal Supplemental Educational Opportunity Grants	84.007	N/A	N/A	\$ 599,511	\$ -
Federal Work-Study Program	84.033	N/A	N/A	581,611	-
Federal Perkins Loan Program (beginning of year)	84.038	N/A	N/A	2,170,766	-
Federal Perkins Loan Program (current year expenditures)	84.038	N/A	N/A	-	-
Federal Pell Grant Program	84.063	N/A	N/A	10,542,169	-
Federal Direct Student Loans	84.268	N/A	N/A	<u>22,669,506</u>	<u>-</u>
Total Student Financial Assistance Cluster				<u>36,563,563</u>	<u>-</u>
TRIO Cluster					
U.S. Department of Education					
Direct Awards:					
International Overseas - Group Projects Abroad	84.021	N/A	N/A	1,095	-
TRIO Student Support Services	84.042	N/A	N/A	577,181	-
TRIO Upward Bound	84.047	N/A	N/A	658,986	-
TRIO McNair Post-Baccalaureate Achievement	84.217	N/A	N/A	<u>251,615</u>	<u>-</u>
Total TRIO Cluster				<u>1,488,877</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER					
National Science Foundation					
Pass-Through Awards:					
Office of Integrative Activities	47.083	University of Rhode Island	OIA-1655221	<u>110,446</u>	<u>-</u>
Total Research and Development Cluster				<u>110,446</u>	<u>-</u>
477 CLUSTER					
U.S. Department of Health and Human Services:					
Pass-Through Awards:					
Child Care and Development Block Grant	93.575	Rhode Island Department of Human Services	1801RICCDF / G2101RICCD	<u>22,603</u>	<u>-</u>
Total 477 Cluster				<u>22,603</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grantor Program Title	Federal Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Pass-Through to Subrecipients
NON-CLUSTER					
U.S. Department of Defense:					
Direct Awards:					
Rhode Island College GenCyber Grant	12.903	N/A	N/A	\$ 85,217	\$ -
U.S. Department of Treasury:					
Pass-Through Awards:					
COVID-19 - Coronavirus Relief Funds	21.019	Rhode Island Department of Labor and Training	N/A	59,159	8,870
National Endowment for the Humanities					
Direct Awards:					
Promotion of the Humanities Division of Preservation and Access	45.149	N/A	N/A	9,906	-
U.S. Department of Energy:					
Direct Awards:					
Investigating Ultrafast Dynamics in Solid State Photocatalytic & Photovoltaic Materials Using Time Resolved Mossbauer Spectroscopy	81.049	N/A	N/A	134,898	102,914
U.S. Department of Education					
Direct Awards:					
Education Stabilization Fund:					
COVID-19 - Higher Education Emergency Relief Fund - Student Aid Portion	84.425E	N/A	N/A	10,484,768	-
COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	84.425F	N/A	N/A	12,257,367	-
COVID-19 - Higher Education Emergency Relief Fund - Strengthening Institutions Portion	84.425M	N/A	N/A	1,303,222	-
Total Education Stabilization Fund				24,045,357	-
Interdisciplinary Specialization in Transition	84.325	N/A	N/A	236,621	-
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities Transition Programs for Students with Intellectual Disabilities into Higher Education	84.326	N/A	N/A	81,806	-
	84.407	N/A	N/A	52,382	-
Subtotal - Direct Awards				24,416,166	-
Pass-Through Awards:					
Interdisciplinary Specialization in Transition	84.325	University of Connecticut Health Center	H325B170008	25,768	-
Subtotal - Pass-Through Awards				25,768	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grantor Program Title	Federal Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Pass-Through to Subrecipients
NON-CLUSTER (Continued)					
U.S. Department of Health and Human Services					
Direct Awards:					
Behavioral Regulation to Extinguish Smoking While Treating Another Health Risk	93.279	N/A	N/A	\$ 129,045	\$ 33,852
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	N/A	N/A	662,821	-
Behavioral Health Workforce Education & Training (BHWET) Program	93.732	N/A	N/A	493,523	-
Opioid Workforce Expansion Program	93.732	N/A	N/A	118,109	-
Total - ALN 93.732				<u>611,632</u>	<u>-</u>
Biomedical Research and Research Training	93.859	N/A	N/A	<u>82,751</u>	<u>-</u>
Subtotal - Direct Awards				<u>1,486,249</u>	<u>33,852</u>
Pass-Through Awards:					
Respite Across Lifespan	93.072	Rhode Island Office of Healthy Aging	90LRLI0017-01-11 / 90LRLI002602	21,920	-
Maternal and Child Health Federal Consolidated Programs	93.110	Rhode Island Hospital	5T73MC30121-02-00	120,211	-
Community Health Worker Association of Rhode Island	93.366, 93.426, 93.435,	Rhode Island Department of Health	5NU58DP006478/CDC-RFA-DP18-18-15PPHF18	199,731	-
Community Health Worker Training/Advising Department of Health	93.495, 93.994, 93.334		CDC-RFA-DP18-1817-PPHF18/B04MC32569		
			CDC-RFA-DP21-2109 / CDC-RFA-DP20-2004		
National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	The Ohio State University	90RTHF0002-03-00	37,997	-
Every Student Succeeds Act/Preschool Development Grant	93.434	Rhode Island Executive Office of Health and Human Services	90TP0058-01-00	4,659	-
R.I. Office of Healthy Aging Memory Workforce Recovery Friendly Workplace Initiative	93.470	R.I. Department of Human Services/Office of Healthy Aging	90ADPI0005-01-00	53,696	-
	93.788	Rhode Island Department of Behavioral Healthcare, Developmental Disabilities and Hospitals	H79TI083281	162,346	-
Biomedical Research and Research Training	93.859	University of Rhode Island	5P20GM103430	<u>734,406</u>	<u>-</u>
Subtotal - Pass-Through Awards				<u>1,334,966</u>	<u>-</u>
Social Security Administration:					
Direct Awards:					
Social Security - Work Incentives Planning and Assistance Program	96.008	N/A	N/A	<u>244,564</u>	<u>-</u>
Total Non-Cluster				<u>27,796,893</u>	<u>145,636</u>
Total Federal Expenditures				<u>\$ 65,982,382</u>	<u>\$ 145,636</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Rhode Island College (the College) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of 2 CFR 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 assets, or cash flows of the College.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained 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.

NOTE 3 DETERMINATION OF MAJOR PROGRAMS

The determination of major federal financial assistance programs was based on the overall level of expenditures for all federal programs for the State of Rhode Island (the State), of which Rhode Island College is a component unit. As such, the determination of major programs is made at the State level, where it was determined the Higher Education Emergency Relief (HEERF) was a major program during the State fiscal year ended June 30, 2022.

NOTE 4 INDIRECT COST RATE

Expenditures under the research and development cluster include facilities and administrative (F&A) cost recoveries, relating primarily to facilities operation and maintenance; facilities and equipment depreciation; and general, division, and departmental administration services, which are charged to the applicable federal grants under negotiated rates agreed to with the Department of Health and Human Services, the College's federal cognizant agency. The College has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

NOTE 5 FEDERAL STUDENT LOAN PROGRAMS

Perkins Loan Program

The Federal Perkins Loan Program (Perkins) is administered by the College and balances and transactions relating to this program are included in the College's basic financial statements. During the year ended June 30, 2022, no loans were advanced under the Perkins program and no administrative costs were incurred. As of June 30, 2022, loan balances receivable under Perkins was \$1,733,391.

There was no federal capital contribution or match by the College during the current year.

Direct Student Loan Program

The College disbursed \$22,669,506 of loans under the Federal Direct Student Loans program, which include Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. The College is only responsible for the performance of certain administrative duties and, accordingly, there are no significant continuing compliance requirements and these loans are not included in the College's financial statements.

**RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

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? X yes _____ no
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 _____ no
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

Federal Assistance Listing Number	Name of Federal Program or Cluster
84.425E/F/M	COVID – 19, Education Stabilization Fund - Higher Education Emergency Relief Fund

**RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results (Continued)

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

\$ 20,680,389

Auditee qualified as low-risk auditee?

N/A – Determined at the State Auditor level by
the Office of the Auditor General

Section II – Financial Statement Findings

2022 – 001 – Schedule of Expenditures of Federal Awards

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: During our testing of the Schedule of Expenditures of Federal Awards (SEFA), the Student Financial Assistance Cluster (SFA) expenditures were being reported based on the G5 reimbursement amounts instead of the disbursed expenditures during the fiscal year.

Criteria or specific requirement: Uniform guidance requires the auditee to prepare a SEFA which must include the total federal awards expended as determined in accordance with sub-section 200.502. 2 CFR 200.510.

Effect: The SFA expenditures were not being reported based on the expended dollar amount during the fiscal year.

Cause: The College did not reconcile the SEFA amount to underlying expenditure amount for the fiscal year.

Repeat finding: No.

Recommendation: CLA recommends that the College reconcile the SEFA amount to underlying expenditure support.

Views of responsible officials and planned corrective actions: Management agrees with the finding and has developed a plan to correct the finding.

**RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

2022 – 002 – Higher Education Emergency Relief Fund (HEERF) Reporting

Federal Agency: Department of Education

Federal Program Name: Education Stabilization Fund – HEERF – Student Aid and Institutional Portion

Assistance Listing Number: 84.425E and 84.425F

Federal Award Identification Number and Year: P425E200580-2020; P425F201216-2020

Award Period: July 1, 2021 – June 30, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters - Reporting

Criteria or specific requirement: The CARES Act 18004(e) and the CRRSAA 314(e) requires an institution receiving funds under HEERF I and HEERF II to submit a report to the secretary, at such time in a such a manner as the secretary may require. 1.) Quarterly public reporting for institutional requires a new, separate form to be posted covering aggregate amounts spent for HEERF I, HEERF II, and HEERF III funds each quarterly reporting period due no later than 10 days after the end of each calendar quarter. 2.) The 45-day and quarterly public reporting for the student aid portion requires certain information to be posted on the website no later than 10 days after the end of each period or calendar quarter. 3.) Annual calendar year reporting covering aggregate amounts spent for HEERF I, HEERF II, and HEERF III funds to be submitted to the Department of Education.

Condition: During our testing of the quarterly public reports for the student aid portion, we noted the College did not timely post the reports to the College's website within the required 10-day timeframe. The College could also not provide or produce underlying support for line items 3 and 5 of the quarterly report. Also, during our testing of the annual report for the student aid and institutional aid portion, the College was unable to provide and produce support for certain line items in the report.

Questioned costs: None.

Context: During our testing, we noted the College did not post 2 of the 4 quarterly postings within the 10-day timeframe. For 1 of the 2 reports tested, we were not provide documentation for items 3 and 5 of the student public quarterly report. During our testing of the annual report for the calendar year 2021, the College could not provide support for line items 8(a) HEERF: (a)(1) Student Aid Portion Amount Disbursed: Amount of Emergency Financial Aid Grants applied to satisfy student's outstanding account balance upon receiving affirmative written consent from students to do so; and 8(a) HEERF: (a)(1) Institutional Portion Amount Disbursed: Amount of Emergency Financial Aid Grants applied to satisfy student's outstanding account balance.

Cause: The College did not have a process in place to ensure reports were timely uploaded to the College's website and a process to keep documentation on file to support the reports.

RHODE ISLAND COLLEGE
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 002 – Higher Education Emergency Relief Fund (HEERF) Reporting (Continued)

Effect: Failure to support the amounts within the reports and to file the quarterly reports timely may result in loss of funding.

Repeat Finding: No.

Recommendation: We recommend that the College review their procedures to ensure that reports are submitted timely, and that documentation is kept for all reports.

Views of responsible officials: Management agrees with the finding and has developed a plan to correct the finding.



Office of the Controller

Department of Education

Rhode Island College respectfully submits the following corrective action plan for the year ended June 30, 2022.

Audit period: July 01, 2021 - June 30, 2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCY

2022-001 Schedule of Expenditures of Federal Awards

Recommendation: CLA recommends that the College reconcile the SEFA amount to underlying expenditure support.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Rhode Island College has implemented a process to extract and review the expenditure data in order to report SEFA amounts appropriately. The College has already performed this process and review for the 2022 SEFA report and will continue in future years.

Name of the contact person responsible for corrective action: Nelia Kruger

Planned completion date for corrective action plan: Action plan has been implemented as of the date of this report.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

Department of Education

2022-002 Education Stabilization Fund – HEERF – Student Aid and Institutional Portion – Assistance Listing No. 84.425E/F

Recommendation: We recommend that the College review their procedures to ensure that reports are submitted timely, and that documentation is kept for all reports.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.



Office of the Controller

Action taken in response to finding: Rhode Island College has provided additional training to the employee responsible for timely reporting and documentation of the reports. Additionally, the College has set up additional reviews and reminders to ensure that the data reported is timely and documented.

Name of the contact person responsible for corrective action: Nelia Kruger

Planned completion date for corrective action plan: Action plan has been implemented as of the date of this report.

If the Department of Education has questions regarding this plan, please call Nelia Kruger at 401-456-8000.