

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

**SUPPLEMENTAL INFORMATION AND  
SINGLE AUDIT COMPLIANCE REPORTS  
YEAR ENDED JUNE 30, 2023**



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(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)  
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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 Education  
State of Rhode Island  
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 Community College of Rhode Island (the College), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated September 30, 2023. Our report includes a reference to other auditors who audited the financial statements of the Community College of Rhode Island Foundation, as described in our report on the College's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

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

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

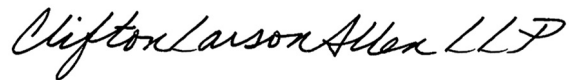
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

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



**CliftonLarsonAllen LLP**

Cranston, Rhode Island  
January 4, 2024



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

Board of Education  
State of Rhode Island  
Providence, Rhode Island

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

***Opinion on the Major Federal Program***

We have audited the Community College of Rhode Island'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 programs for the year ended June 30, 2023. The College's major federal programs are 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 each of its major federal programs for the year ended June 30, 2023.

***Major Program Determination and Low-Risk Auditee Determinations***

As a component unit of the state of Rhode Island (the State), the College's major federal programs, 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 each 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 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.

***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 each 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.

### **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.

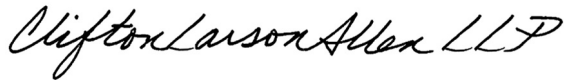
Our consideration of internal control over compliance was for the limited purpose described in the *Auditors' Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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 aggregate discretely presented component units of the College as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We have issued our report thereon, dated September 30, 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 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  
January 4, 2024



**COMMUNITY COLLEGE OF RHODE ISLAND  
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

Federal Grantor Program Title	Federal Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Pass-Through to Subrecipients
<b>Student Financial Assistance Cluster:</b>					
<b>U.S. Department of Education</b>					
<b>Direct Awards:</b>					
Federal Supplemental Educational Opportunity Grants	84.007	N/A	N/A	\$ 672,446	\$ -
Federal Work-Study Program	84.033	N/A	N/A	538,504	-
Federal Pell Grant Program	84.063	N/A	N/A	22,563,061	-
Federal Direct Student Loans	84.268	N/A	N/A	7,112,277	-
Total Student Financial Assistance Cluster				<u>30,886,288</u>	<u>-</u>
<b>TRIO Cluster</b>					
<b>U.S. Department of Education</b>					
<b>Direct Awards:</b>					
TRIO - Student Support Services	84.042	N/A	N/A	692,809	-
TRIO - Talent Search	84.044	N/A	N/A	570,039	-
TRIO - Education Opportunity Centers	84.066	N/A	N/A	823,443	-
Total TRIO Cluster				<u>2,086,291</u>	<u>-</u>
<b>477 Cluster</b>					
<b>U.S. Department of Health and Human Services</b>					
<b>Pass-through Awards:</b>					
Child Care and Development Block Grant	93.575	Rhode Island Department of Human Services	CCAP-ECETP 23-01	383,615	-
Total 477 Cluster				<u>383,615</u>	<u>-</u>
<b>Research and Development Cluster</b>					
<b>U.S. Department of Agriculture</b>					
<b>Pass-through Awards</b>					
Agriculture and Food Research Initiative (AFRI)	10.310	Rhode Island Nursery & Landscape Institute	NIFA 2020 CCRI	3,000	-
<b>National Aeronautics and Space Administration</b>					
<b>Pass-through Awards</b>					
NASA Rhode Island Space Grant Program	43.008	Brown University	00002123	15,240	-
<b>National Institutes of Health</b>					
<b>Pass-through Awards:</b>					
Biomedical Research and Research Training	93.859	University of Rhode Island	0009703/07132022	19,090	-
Total Research and Development Cluster				<u>37,330</u>	<u>-</u>

See Notes to the Schedule of Expenditures of Federal Awards

**COMMUNITY COLLEGE OF RHODE ISLAND  
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

**Non-Cluster**

**U.S. Department of Education**

**Direct Awards:**

Higher Education Institutional Aid	84.031	N/A	N/A	\$ 460,912	\$ -
COVID-19, Education Stabilization Fund - Student Aid Portion	84.425E	N/A	N/A	4,772,943	-
COVID-19, Education Stabilization Fund - Institutional Portion	84.425F	N/A	N/A	8,939,607	-
COVID-19, Education Stabilization Fund - Strengthening Institutions Portion	84.425M	N/A	N/A	2,064,843	-
Total Education Stabilization Fund - Direct Award				<u>15,777,393</u>	<u>-</u>
Subtotal - Direct Awards				<u>16,238,305</u>	<u>-</u>

**Pass-through Awards:**

Education Stabilization Fund:

COVID-19 - Governor's Emergency Education Relief Fund (GEER)	84.425C	State of Rhode Island	GEER-004-088	1,787,018	-
Total Education Stabilization Fund - Direct Award and Pass-Through Award				<u>17,564,411</u>	<u>-</u>
Adult Education - Basic Grants to States	84.002A	Rhode Island Department of Education	2725-15002-301	11,674	-
Career and Technical Education - Basic Grants to States	84.048	Rhode Island Department of Education	2730-10503-301	678,572	-
Subtotal - Pass-through Awards (Non-ESF)				<u>690,246</u>	<u>-</u>

**U.S. Department of Health and Human Services**

**Pass-through Awards:**

Lifespan Respite Care Program	93.072	Rhode Island Office of Healthy Aging		\$ 15,732	\$ -
Total Non-Cluster				<u>18,731,301</u>	<u>-</u>
Total Federal Expenditures				<u>\$ 52,124,825</u>	<u>\$ -</u>

See Notes to the Schedule of Expenditures of Federal Awards

**COMMUNITY COLLEGE OF RHODE ISLAND  
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2023**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Community College of Rhode Island (the College) under programs of the federal government for the year ended June 30, 2023. 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 Community College of Rhode Island 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, 2023.

**NOTE 4 INDIRECT COST RATE**

The College elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 5 FEDERAL STUDENT LOAN PROGRAMS**

**Direct Student Loan Program**

The College disbursed \$7,112,277 of loans under the Federal Direct Student Loan 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 basic financial statements.

**COMMUNITY COLLEGE OF RHODE ISLAND  
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

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

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**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       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? \_\_\_\_\_ yes            X       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)? \_\_\_\_\_ yes            X       no

**Identification of Major Federal Programs**

**Federal Assistance Listing Number**

Various  
84.425E/F/M/C

**Name of Federal Program or Cluster**

Student Financial Assistance Cluster  
COVID-19 Education Stabilization Fund - Higher  
Education Emergency Relief Fund

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

\$ 20,800,000

Auditee qualified as low-risk auditee?

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

**COMMUNITY COLLEGE OF RHODE ISLAND  
(A COMPONENT UNIT OF THE STATE OF RHODE ISLAND)  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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***Section II – Financial Statement Findings***

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

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

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).