# **RHODE ISLAND COLLEGE**

(a Component Unit of the State of Rhode Island)

# INDEPENDENT AUDITORS' REPORTS AS REQUIRED BY THE UNIFORM GUIDANCE AND GOVERNMENT AUDITING STANDARDS AND RELATED INFORMATION

JUNE 30, 2020

# Independent Auditors' Reports as Required by the Uniform Guidance and *Government Auditing Standards* and Related Information

June 30, 2020

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# 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

To the Board of Education of State of Rhode Island Providence, Rhode Island

### **Report on Compliance for Each Major Federal Program**

We have audited Rhode Island College's (a component unit of the State of Rhode Island) (the "College") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Compliance Supplement that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2020. The College's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the College's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Finding 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

The College's responses to the noncompliance finding identified in our audit are described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's 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 combination of deficiencies, in internal control over compliance 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 in *internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Finding 2020-001 that we consider to be a significant deficiency.

The College's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The College's response were not subjected to the 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.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the College, as of and for the year ended June 30, 2020. We issued our report thereon dated September 30, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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.

O'(onnor + Drew, D. (.

Certified Public Accountants Braintree, Massachusetts

April 15, 2021 (except for the Schedule of Expenditures of Federal Awards, for which the date is September 30, 2020)



# 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*

To the Board of Education of State of Rhode Island Providence, Rhode Island

We have audited, in accordance with 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 Rhode Island College (the "College"), which comprise the statement of net position as of June 30, 2020, the related statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise Rhode Island College's basic financial statements and have issued our report thereon dated September 30, 2020. Our report includes a reference to other auditors who audited the financial statements of Rhode Island College Foundation, as described in our report on Rhode Island 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.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Rhode Island College's internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 may exist that have not been identified.

#### **Compliance and Other Matters**

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

#### **Purpose of this Report**

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

O'(onnor + Drew, D.C.

Certified Public Accountants Braintree, Massachusetts

September 30, 2020

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### **Rhode Island College** (a Component Unit of the State of Rhode Island)

#### Schedule of Expenditures of Federal Awards

#### Year ended June 30, 2020

	CFDA Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
STUDENT FINANCIAL AID CLUSTER		<i>n v</i>			•
U.S. Department of Education:					
Direct Awards:					
Federal Supplemental Educational Opportunity Grants	84.007	N/A	N/A	\$ 401,103	-
Federal Work-Study Program	84.033	N/A	N/A	793,635	-
Federal Perkins Loan Program (beginning of year)	84.038	N/A	N/A	3,074,764	-
Federal Perkins Loan Program (current year expenditures)	84.038	N/A	N/A	-	-
Federal Pell Grant Program	84.063	N/A	N/A	13,482,108	-
Federal Direct Student Loans	84.268	N/A	N/A	29,307,055	
Total Student Financial Assistance Cluster				47,058,665	
TRIO CLUSTER					
U.S. Department of Education:					
Direct Awards:	04.047	27/4	27/4	(07.217	
TRIO Upward Bound	84.047	N/A	N/A	697,217	-
TRIO McNair Post-Baccalaureate Achievement	84.217	N/A	N/A	258,369	
Total TRIO Cluster				955,586	
RESEARCH AND DEVELOPMENT CLUSTER					
National Science Foundation:					
Pass-through Awards:					
Office of International Science and Engineering	47.079	Brown University	N/A	18,345	-
Office of Integrative Activities	47.083	University of Rhode Island	N/A	83,561	
Total Research and Development Cluster				101,906	
NON-CLUSTER					
U.S. Department of Defense:					
Direct Awards:					
Rhode Island College GenCyber Grant	12.903	N/A	N/A	59,464	
U.S. Department of Energy: Direct Awards:					
Investigating Ultrafast Dynamics in Solid State Photocatalytic &					
Photovoltaic Materials Using Time Resolved Mossbaur	04.040		27/1	480.005	
Spectroscopy	81.049	N/A	N/A	178,892	117,119

#### Rhode Island College (a Component Unit of the State of Rhode Island)

# Schedule of Expenditures of Federal Awards - Continued

#### Year ended June 30, 2020

NN-CLUSTER - CONTINUED       Image: Control of Contrecticul		CFDA Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients	
Ubschwards:       NA       94,325       N/A       N/A       94,944         Interdiscipling Special Eduction: Interaction Assistance and Descrimination to Improve Services and Results for Lindow with Doublinics       84,325       N/A       N/A       65,687         Transport Services and Results for Lindow with Internation Doublinics       84,407       N/A       N/A       44,0261         Internation Immagency Relief Fund (HERP) - Student Aid Portion       84,4251       N/A       N/A       1,225,554         Transport Provide The Internation Immagency Relief Fund (HERP) - Student Aid Portion       84,4251       N/A       N/A       1,225,554         Transport Provide The Internation Immagency Relief Fund (HERP) - Student Aid Portion       84,2251       N/A       N/A       1,225,554         Transport Provide Theory Provide Theory (HERP)       84,255       Liniversity of Connecticat Health Center       N/A       41,1955         Stotical - Direct Awards       84,255       Liniversity of Connecticat Health Center       N/A       41,1955         Teach Carged Awards       84,255       Liniversity of Connecticat Health Center       N/A       41,1955         Direct Awards       92,727       N/A       N/A       41,1957       :::         University Center for Excellence in Developmental Disabilities       93,622       N/A       N/A	NON-CLUSTER - CONTINUED						
Direct Awards:NANAA9,964Special Education in Transition Programs for Standards with Dashhiltics84.326N/AN/A65.687Transition Programs for Standards with Dashhiltics84.407N/AN/A402.01Higher Education Imargency Relief Fund (HERP) - Statuted X4 Partine84.4251N/AN/A32.355.44Higher Education Emergency Relief Fund (HERP) - Statuted X4 Partine84.4251N/AN/A32.355.44Tatal Higher Education Emergency Relief Fund (HERP)5.442.51N/AN/A32.355.45Tatal Higher Education Emergency Relief Fund (HERP)5.442.51N/AN/A32.355.45Tatal Higher Education Emergency Relief Fund (HERP)5.442.51University of Connecticat Halth Center7.531.254Subtoal - Direct Awards5.42.52University of Connecticat Halth CenterN/A41.895Cashord - Direct Awards5.42.52N/AN/A41.895Direct Awards5.42.52N/AN/A41.895Direct Awards5.42.52N/AN/A41.82.67Direct Awards5.42.52N/AN/A41.895Direct Awards5.42.52N/AN/A41.82.67Direct Awards5.42.52N/AN/A41.82.67Direct Awards5.42.52N/AN/A41.82.67Direct Awards5.42.52N/AN/A42.2.68Direct Awards5.42.52N/AN/A42.2.68Direct Awards5.42.52N/AN/A42.2.68 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Interdicic/planetics84.225NANA94,064Special Education - Treinical Assitutes and Biosenniation to Biosenniation to Biosenniation 10 Biosenniation 200084.226NANA65.687Trustistion Porguns 05 voldens with Ricktan Dashitises84.407NANAA02.091Higher Education84.407NANA3.245.954Higher Education Emergency Relief Fund (HEER) - Institutional Portion84.4255NANA3.245.954Total Higher Education Emergency Relief Fund (HEER)							
Special Education - Technical Assistance and Dissemination to Improve Services and Realise for Lither with Disabilities       84.425       N/A       N/A       402,691         Interpret Services and Realise for Lither with Disabilities       84.407       N/A       N/A       32,245,954         Higher Education Emergency Relief Fund (HEERF) - Student Ail Perties       84.4251       N/A       N/A       32,245,954         Teat Higher Education Emergency Relief Fund (HEERF) - Student Ail Perties       84.4251       N/A       N/A       32,245,954         Substance Abasilization Emergency Relief Fund (HEERF) - Student Ail Perties       84.4251       N/A       N/A       32,245,954         Test Higher Education Emergency Relief Fund (HEERF) - Student Ail Perties       84.4251       N/A       N/A       32,245,954         Substance Abasilization Emergency Relief Fund (HEERF) - Student Ail Perties       84.4251       N/A       N/A       41,895         Construction of Perturbation Emergency Relief Fund (HEERF) - Student Ail Perturbation Relief		84.325	N/A	N/A	94.964	-	
Impurve Services and Results for Children with Disabilities84.326N/AN/A65.687Transition Programs for Children with Disabilities84.407N/AN/A402.091Higher Education Emergency Relief Fund (HEERF) - student Aid Portion84.4252N/AN/A3.245.554Higher Education Emergency Relief Fund (HEERF) - student Aid Portion84.4252N/AN/A3.245.554Total Higher Education Emergency Relief Fund (HEERF) - student Aid Portion84.4252N/AN/A3.245.554Total Higher Education Emergency Relief Fund (HEERF) - student Aid Portion84.325N/AN/A3.245.554Total Higher Education Emergency Relief Fund (HEERF) - student Aid Portion84.325University of Connecticut Health CenterN/A41.895Control Control Con		011325	* V * *		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Transion Programs for Students with Intellectual Disabilities       84.407       N/A       N/A       402,691         Higher Education Emergency Relief Fund (HEERF) - Student Aid Portion       84.425       N/A       N/A       3,245,954         Total Higher Education Emergency Relief Fund (HEERF)       Statututional Portion       84.4255       N/A       N/A       3,245,954         Total Higher Education Emergency Relief Fund (HEERF)       Statututional Portion Emergency Relief Fund (HEERF)       50,000       50,00		84 326	N/A	N/A	65 687	_	
into Higher Education84.407N/AN/AN/A442.091Higher Education Energency Relief Fund (HEERP) - Istuituend Portion84.425N/AN/A3.221.958		011020			00,007		
Higher Education Emergency Relief Fund (HEERF) - Institutional Portion       84.425F       N/A       N/A       3.249.954         Higher Education Emergency Relief Fund (HEERF)       1		84 407	N/Δ	N/A	402 691	_	
Higher Education Emergency Relief Fund (HEERF) Institutional Portion     84.425F     N/A     N/A     3.721.958       Total Higher Education Emergency Relief Fund (HEERF) and Education Stabilization Funds (ESF)	into mghei Eddearon	04.407	1 1/2	1071	402,091		
Higher Education Emergency Relief Fund (HEERF):     N/A     N/A     3.721.958       Total Higher Education Emergency Relief Fund (HEERF):     6.967.912     6.967.912       Subtotal - Direct Awards     7.531.254     6.967.912       Pase-through Avands:     7.531.254     6.967.912       Early Childhood Project Hough UCONNUCEDD     84.325     University of Connecticut Health Center     N/A     41.895       US: Department of Health and Human Services:     9.372     N/A     N/A     118.287     3.372       Behavioral Regulation to Extinguish Studing While Treating Austored and Feedback and Services     9.3632     N/A     N/A     492.868       Behavioral Regulation to Extinguish Studing While Treating Charaction, Research, and Service     9.3722     N/A     N/A     492.868       Behavioral Regulation to Extinguish Studing HWEIP Program Education, Research and Service     9.372     N/A     N/A     492.868       Behavioral Regulation to Research and Service     9.372     N/A     N/A     492.868       Behavioral Regulation to Extinguish Studied Disabilities     9.372     N/A     N/A     492.868       Behavioral Regulation Research and Service     9.372     N/A     N/A     122.016       Organ     9.372     N/A     N/A     122.066       Behavioral Regulation Program     9.372     N/A     N/A </td <td>Higher Education Emergency Relief Fund (HEERE) - Student Aid Portion</td> <td>84 425F</td> <td>N/Δ</td> <td>N/A</td> <td>3 245 954</td> <td>_</td>	Higher Education Emergency Relief Fund (HEERE) - Student Aid Portion	84 425F	N/Δ	N/A	3 245 954	_	
Total Higher Education Emergency Relief Fund (HEERF) and Education Stabilization Funds (ESF)       6.967.012         Subtotal - Direct Awards       7,531.254         Pass-through Awards: Environing Regulation to Extinguish Smoking While Treating Another Health and Human Services: Direct Awards       N/A       41,895         US. Department of Health and Human Services: Direct Awards: Education, Research, and Service in Developmental Disabilities Education, Research, and Service in Developmental Disabilities Education, Research, and Service in Developmental Disabilities Feducation, Research, and Service in Developmental Disabilities Education, Research, and Service in Developmental Disabilities Education Article Awards       N/A       227.152 N/A         Program       93.732       N/A       N/A       23.434 N/A       980.323       23         Program       93.742       Rhode Island Department of Human Services       N/A       124.069 N/A       24.60.61         Community Health Worker Training/Advising Department of Health       93.425 N/A					, ,	_	
and Education Stabilization Funds (ESF) Subtral - Direct Awards  Subtral - Direct Awards  Pars-through Awards: Early Childhood Project through UCONNUCEDD 84.325 University of Connecticut Health Center N/A 41,295  CD Constrained of Health and Humas Services: Direct Awards Behavioral Regulation to Extinguish Smoking While Treating Andther Health Risk 93.279 N/A N/A 118,287  University Centers for Excellence in Developmental Disabilities University Centers for Excellence in Developmental Disabilities Behavioral Health Workforce Education & Training (BHWET) Program Program Program Program Program 93.732 N/A N/A 257,152 112,016 980.323  Community Health Workforce Fapasion Program Regional and National Significance 93.243 Developmental Disabilities and Hospital N/A 43,454 Community Health Workforce Family Aging Momory Workforce 93.243 Community Health Workforce Family Oppartment of Human Services N/A 43,3454 Community Health Workforce 93.243 Community Health Workforce 93.243 Community Health Workforce 93.243 Community Health Workforce 93.755 Rhode Island Department of Health Aging N/A 43,398 A1.0 Office of Healthy Aging Momory Workforce 93.757 Rhode Island Department of Health YAging N/A 43,398 A1.0 Office of Healthy Aging Momory Workforce 93.757 Rhode Island Department of Health YAging N/A 43,398 A1.0 Office of Healthy Aging Momory Workforce 93.757 Rhode Island Department of Health YAging N/A 43,398 A1.0 Office of Healthy Aging Momory Workforce 93.757 Rhode Island Department of Health YAging N/A 43,398 A1.0 Office of Healthy Aging N/A 43,398 A1.0 Department of Health YAging N/A 43,398 A1.0 Department of Health YAging N/A 43,398 A1.0 Department of Healthy Aging N/A 43,398 A1.0 Department of Health YAging N/A 43,398 A1.0 Direct Awards A1.	right Education Emergency Rener Fund (TEERT) - institutional Fortion	04.4251	IVA	IVA	5,721,756		
and Education Stabilization Funds (ESF)	Total Higher Education Emergency Relief Fund (HEERE)						
Suboral - Direct Awards       7,531,254         Pas-through Avards:       Total Connecticut Health Center       N/A       4,1,895         US. Department of Health and Human Services:       Direct Awards       V         Direct Awards       V       Another Health Eak       93,279       N/A       N/A       118,287       C         Direct Awards       Suboral Health Kak       93,279       N/A       N/A       VIII 18,287       C         Direct Awards       Suboral Health Kak       93,272       N/A       N/A       VIII 18,287       C         Direct Awards       Suboral Health Kak       93,272       N/A       N/A       VIII 18,287       C         Direct Awards       Suboral Health Kak       93,732       N/A       N/A       VIII 18,287       C         Colspan= 12,016       C       Colspan= 2,372 <th colspan<="" td=""><td></td><td></td><td></td><td></td><td>6 967 912</td><td></td></th>	<td></td> <td></td> <td></td> <td></td> <td>6 967 912</td> <td></td>					6 967 912	
Pass-through Avards:       N/A       41,895         Early Childhood Project through UCONNUCEDD       84.325       University of Connecticut Health Center       N/A       41,895         U.S. Department of Health and Human Services:         Direct Awards:       32.729       N/A       N/A       118,287       21         Another Health Risk       93.279       N/A       N/A       492,868         Behavioral Regulation to Extinguish Smoking While Treating       93.632       N/A       N/A       492,868         Diversity Centres for Excellence in Developmental Disabilities       93.732       N/A       N/A       422,868         Pagman       93.732       N/A       N/A       257,152       12.016         Opioid Workforce Expansion Program       93.732       N/A       N/A       257,152         Subtotal Diverted Awards       93.732       N/A       N/A       23,454         Relament and Child Health Feorit Cansolidated Programs       93.072       Rhode Island Department of Human Services       N/A       33,454         Regional and National Significance       93.243       Developmental Disabilities and Hospital       N/A       442,0069         Regional and National Services of Health Workforce       93.403       R.J. Offico of Healthy Aging Memory Workforce       93.	and Education Stabilization Funds (ESF)				0,007,012		
Pass-through Avards:       N/A       41,895         Early Childhood Project through UCONNUCEDD       84.325       University of Connecticut Health Center       N/A       41,895         U.S. Department of Health and Human Services:         Direct Awards:       32.729       N/A       N/A       118,287       21         Another Health Risk       93.279       N/A       N/A       492,868         Behavioral Regulation to Extinguish Smoking While Treating       93.632       N/A       N/A       492,868         Diversity Centres for Excellence in Developmental Disabilities       93.732       N/A       N/A       422,868         Pagman       93.732       N/A       N/A       257,152       12.016         Opioid Workforce Expansion Program       93.732       N/A       N/A       257,152         Subtotal Diverted Awards       93.732       N/A       N/A       23,454         Relament and Child Health Feorit Cansolidated Programs       93.072       Rhode Island Department of Human Services       N/A       33,454         Regional and National Significance       93.243       Developmental Disabilities and Hospital       N/A       442,0069         Regional and National Services of Health Workforce       93.403       R.J. Offico of Healthy Aging Memory Workforce       93.	Subtatal Direct Awards				7 521 254		
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Direct Avards:       93.279       N/A       N/A       118.287       23         Another Health Risk       93.279       N/A       N/A       118.287       23         University Centers for Excellence in Developmental Disabilities       93.632       N/A       N/A       492.868         Behavioral Health Workforce Education & Training (BHWET) Program       93.732       N/A       N/A       257.152         Opioid Workforce Expansion Program       93.732       N/A       N/A       257.152         Opioid Workforce Expansion Program       93.732       N/A       N/A       257.152         Subtotal - Direct Awards       112.016							
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Behavioral Health Workforce Education & Training (BHWET) Program       93,732       N/A       N/A       257,152         Opioid Workforce Expansion Program       93,732       N/A       N/A       2112,016         Subtotal - Direct Awards       980,323       2         Fass-through Awards:         Lifespan Respite Care Program       93.072       Rhode Island Department of Human Services       N/A       33,454         Maternal and Child Health Federal Consolidated Programs       93.072       Rhode Island Department of Behavioral Healthcare,       N/A       242,069         Substance Abuse and Mental Health Services - Projects of       Rhode Island Department of Behavioral Healthcare,       N/A       46,222         Community Health Worker Association of Rhode Island       93.345,       N/A       46,222         Community Health Worker Training/Advising Department of       93.425,       Health       N/A       48,398         R.I. Office of Healthy Aging Memory Workforce       93.470       R.I. Department of Human Services/Office of Healthy Aging       N/A       73,701         Child Care and Development Block Grant       93.757       Rhode Island Department of Human Services/Office of Healthy Aging       N/A       62,415         Primary Care Intervention       93.788       Developmental Disabilities and Hospital       N/A       52,769 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
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Opioid Workforce Expansion Program       93.732       112.016         Subtotal - Direct Awards       980,323       2         Pass-through Awards:       112.016       980,323       2         Lifespan Respite Care Program       93.072       Rhode Island Department of Human Services       N/A       33.454         Maternal and Child Health Federal Consolidated Programs       93.072       Rhode Island Department of Behavioral       N/A       33.454         Substance Abuse and Mental Health Services - Projects of       Rhode Island Department of Behavioral Healthcare,       112.016         Regional and National Significance       93.243       Developmental Disabilities and Hospital       N/A       46,222         Community Health Worker Association of Rhode Island       93.366,       112.016       112.016       112.016         Community Health Worker Training/Advising Department of       93.425,       112.016       122.006       122.006         Health       93.426       Rhode Island Department of Health       N/A       48,398         R.I. Office of Healthy Aging Memory Workforce       93.470       R.I. Department of Human Services       N/A       62,415         Child Care and Development Block Grant       93.575       Rhode Island Department of Health Aging Memory Workforce       93.788       Developmental Disabilities and Hospital <t< td=""><td>Behavioral Health Workforce Education &amp; Training (BHWET) Program</td><td></td><td></td><td></td><td></td><td></td></t<>	Behavioral Health Workforce Education & Training (BHWET) Program						
Subtotal - Direct Awards       980,323         Pass-through Awards:       1         Lifespan Respite Care Program       93.072       Rhode Island Department of Human Services       N/A       33,454         Maternal and Child Health Federal Consolidated Programs       93.110       Rhode Island Heaptines       N/A       124,069         Substance Abuse and Mental Health Services - Projects of       Rhode Island Department of Behavioral Healthcare,       N/A       46,222         Community Health Worker Association of Rhode Island       93.366,       Community Health Worker Association of Rhode Island       93.425,         Health       93.426       Rhode Island Department of Health       N/A       48,398         R.I. Office of Healthy Aging Memory Workforce       93.470       R.I. Department of Human Services/Office of Healthy Aging       N/A       62,415         Primary Care Intervention       93.788       Developmental Disabilities and Hospitals       N/A       52,769         Money Follows the Person       93.791       Rhode Island Executive Office of Health Muman Services       N/A       60,850         Biomedical Research and Research Training       93.859       University of Rhode Island       N/A       61,5573			N/A	N/A		-	
Pass-through Awards:Lifespan Respite Care Program93.072Rhode Island Department of Human ServicesN/A33,454Maternal and Child Health Federal Consolidated Programs93.110Rhode Island HospitalN/A124,069Substance Abuse and Mental Health Services - Projects ofRhode Island Department of Behavioral Healthcare,46,222Regional and National Significance93.243Developmental Disabilities and HospitalsN/A46,222Community Health Worker Association of Rhode Island93.366,Community Health Worker Training/Advising Department of93.425,Health93.426Rhode Island Department of Human Services/Office of Healthy Aging Memory Workforce93.470R.I. Department of Human Services/Office of Healthy AgingN/A48,398R.I. Office of Healthy Aging Memory Workforce93.475Rhode Island Department of Human Services/Office of Healthy AgingN/A43,701Child Care and Development Block Grant93.775Rhode Island Department of Behavioral Healthcare,2,769Primary Care Intervention93.788Developmental Disabilities and HospitalsN/A52,769Money Follows the Person93.791Rhode Island Executive Office of Health and Human ServicesN/A60,850Biomedical Research and Research Training93.859University of Rhode IslandN/A615,573	Opioid Workforce Expansion Program	93.732			112,016		
Lifespan Respite Care Program93.072Rhode Island Department of Human ServicesN/A33,454Maternal and Child Health Federal Consolidated Programs93.100Rhode Island HospitalN/A124,069Substance Abuse and Mental Health Services - Projects ofRhode Island Department of Behavioral Healthcare,124,069Regional and National Significance93.243Developmental Disabilities and HospitalsN/A46,222Community Health Worker Association of Rhode Island93.426,Substance Abuse and Mental Health Services46,222Community Health Worker Training/Advising Department of93.425,Substance Abuse and Department of HealthN/A48,398R.I. Office of Healthy Aging Memory Workfore93.470R.I. Department of Human Services/Office of Healthy AgingN/A48,398R.I. Office of Healthy Aging Memory Workfore93.785Rhode Island Department of Human Services/Office of Healthy AgingN/A46,212Primary Care Intervention93.788Developmental Disabilities and HospitalsN/A48,398Money Follows the Person93.789Developmental Disabilities and HospitalsN/A52,769Biomedical Research and Research Training93.859University of Rhode IslandN/A60,850	Subtotal - Direct Awards				980,323	21,413	
Lifespan Respite Care Program93.072Rhode Island Department of Human ServicesN/A33,454Maternal and Child Health Federal Consolidated Programs93.100Rhode Island HospitalN/A124,069Substance Abuse and Mental Health Services - Projects ofRhode Island Department of Behavioral Healthcare,124,069Regional and National Significance93.243Developmental Disabilities and HospitalsN/A46,222Community Health Worker Association of Rhode Island93.426,Substance Abuse and Mental Health Services46,222Community Health Worker Training/Advising Department of93.425,Substance Abuse and Department of HealthN/A48,398R.I. Office of Healthy Aging Memory Workfore93.470R.I. Department of Human Services/Office of Healthy AgingN/A48,398R.I. Office of Healthy Aging Memory Workfore93.785Rhode Island Department of Human Services/Office of Healthy AgingN/A46,212Primary Care Intervention93.788Developmental Disabilities and HospitalsN/A48,398Money Follows the Person93.789Developmental Disabilities and HospitalsN/A52,769Biomedical Research and Research Training93.859University of Rhode IslandN/A60,850							
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Regional and National Significance93.243Developmental Disabilities and HospitalsN/A46,222Community Health Worker Association of Rhode Island93.366,	Maternal and Child Health Federal Consolidated Programs	93.110		N/A	124,069	-	
Community Health Worker Association of Rhode Island       93.366,       1         Community Health Worker Training/Advising Department of       93.425,       1         Health       93.426       Rhode Island Department of Health       N/A       48,398         R.I. Office of Healthy Aging Memory Workforce       93.470       R.I. Department of Human Services/Office of Healthy Aging       N/A       73,701         Child Care and Development Block Grant       93.575       Rhode Island Department of Human Services       N/A       62,415         Primary Care Intervention       93.788       Developmental Disabilities and Hospitals       N/A       52,769         Money Follows the Person       93.791       Rhode Island Executive Office of Health and Human Services       N/A       60,850         Biomedical Research raning       93.859       University of Rhode Island       N/A       615,573	Substance Abuse and Mental Health Services - Projects of						
Community Health Worker Training/Advising Department of     93.425,     NA     NA     48,398       Health     93.426     Rhode Island Department of Health     N/A     48,398       R.I. Office of Healthy Aging Memory Workforce     93.470     R.I. Department of Human Services/Office of Healthy Aging     N/A     73,701       Child Care and Development Block Grant     93.575     Rhode Island Department of Human Services     N/A     62,415       Primary Care Intervention     93.788     Developmental Disabilities and Hospitals     N/A     52,769       Money Follows the Person     93.791     Rhode Island Executive Office of Health and Human Services     N/A     60,850       Biomedical Research raining     93.859     University of Rhode Island Muman Services     N/A     615,573	Regional and National Significance	93.243	Developmental Disabilities and Hospitals	N/A	46,222	-	
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Rhode Island Department of Behavioral Healthcare,           Primary Care Intervention         93.788         Developmental Disabilities and Hospitals         N/A         52,769           Money Follows the Person         93.791         Rhode Island Executive Office of Health and Human Services         N/A         60,850           Biomedical Research and Research Training         93.859         University of Rhode Island         N/A         615,573	R.I. Office of Healthy Aging Memory Workforce	93.470	R.I. Department of Human Services/Office of Healthy Aging	N/A	73,701	-	
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Money Follows the Person93.791Rhode Island Executive Office of Health and Human ServicesN/A60,850Biomedical Research raning93.859University of Rhode IslandN/A615,573	Primary Care Intervention	93.788	Developmental Disabilities and Hospitals	N/A	52,769		
Biomedical Research and Research Training 93.859 University of Rhode Island N/A 615,573				N/A	60,850	-	
					,	-	
						-	
PPHF Geriatric Education Centers 93.969 University of Rhode Island N/A 19.746					,	-	
Subtotal - Pass-through Awards 1.155,722						-	

The accompanying notes are an integral part of this schedule.

# Rhode Island College

#### (a Component Unit of the State of Rhode Island)

#### Schedule of Expenditures of Federal Awards - Continued

#### Year ended June 30, 2020

	CFDA Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
NON-CLUSTER - CONTINUED				•	
Social Security Administration:					
Direct Awards:					
Social Security - Work Incentives Planning and					
Assistance Program	96.008	N/A	N/A	141,732	-
Total Non-Cluster				10,089,282	138,532
Total Federal Funds				\$ 58,205,439	\$ 138,532

### Notes to the Schedule of Expenditures of Federal Awards

# Year Ended June 30, 2020

### Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Rhode Island College (the "College") under programs of the Federal Government for the year ended June 30, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position or cash flows of the College.

#### Note 2 - Summary of Significant Accounting Policies

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.

#### 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 Student Financial Assistance Cluster and Education Stabilization Fund were major programs during the State fiscal year ended June 30, 2020.

### 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.

### Notes to the Schedule of Expenditures of Federal Awards - Continued

# Year Ended June 30, 2020

### 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, 2020, no loans were advanced under the Perkins program and no administrative costs were incurred. As of June 30, 2020, loan balances receivable under Perkins was \$2,587,856.

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

The Federal Perkins Loan Program Extension Act of 2015 (the "Extension Act"), enacted on December 18, 2015, extended the Perkins Loan Program through September 30, 2017. The Extension Act states that new Perkins Loans cannot be disbursed to students after September 30, 2017. Students that received a fall semester Perkins Loan disbursement before October 1, 2017 could receive a spring semester Perkins Loan disbursement. The College is currently evaluating alternative methods of financial aid for students affected by the Extension Act for the 2020-21 academic year.

### Federal Direct Student Loans

The College disbursed \$29,807,055 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.

# Schedule of Findings and Questioned Costs

# Year Ended June 30, 2020

### Section I – Summary of Auditors' Results:

### Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	yes <u>x</u> no
• Significant deficiencies identified that are not considered to be material weaknesses?	yes <u>x</u> no
Noncompliance material to the financial statements noted?	yes <u>x</u> no
Federal Awards	
Type of auditors' report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weaknesses identified?	yes <u>x</u> no
• Significant deficiencies identified that are not considered to be material weaknesses?	<u>x</u> yes <u>no</u>
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	<u>x</u> yes no

# Schedule of Findings and Questioned Costs - Continued

# Year Ended June 30, 2020

# Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number
Student Financial Assistance Cluster:	
Federal Supplemental Educational Opportunity Grant Program	84.007
Federal Work-Study Program	84.033
Federal Perkins Loan Program	84.038
Federal Pell Grant Program	84.063
Federal Direct Student Loans (Note 5)	84.268
Higher Education Emergency Relief Fund (HEERF) and Education Stabilization Funds (ESF):	
Higher Education Emergency Relief Fund (HEERF) – Student Aid Portion	84.425E
Higher Education Emergency Relief Fund (HEERF) – Institutional Portion	84.425F

Dollar threshold used to distinguish between type A and type B programs:	\$18,224,374		
Auditee qualified as a low-risk auditee?	yes	<u> </u>	_ no

# Schedule of Findings and Questioned Costs - Continued

# Year Ended June 30, 2020

### <u>Section II – Financial Statement Findings:</u>

None.

# **Schedule of Findings and Questioned Costs - Continued**

# Year Ended June 30, 2020

### Section III – Federal Award Findings and Questioned Costs:

Finding number:	2020-001
Federal agency:	U.S. Department of Education
Programs:	Student Financial Assistance Cluster
CFDA #'s:	84.063 and 84.268
Award year:	2020

#### Criteria

According to 34 CFR 685.309(b)(2):

Unless [the institution] it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that -

- A loan under title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or
- (ii) A student who is enrolled at the school and who received a loan under title IV of the Act has changed his or her permanent address.

<u>The Dear Colleague Letter GEN-12-6</u> issued by the U.S. Department of Education ("ED") on March 30, 2012 states that in addition to student loan borrowers, Enrollment Reporting files will include two additional groups of students: Pell Grant and Perkins Loan recipients.

According to 2 CFR Part 200, Appendix XI Compliance Supplement updated August 2020:

Under the Pell Grant and loan programs, institutions must complete and return within 15 days the Enrollment Reporting roster file placed in their Student Aid Internet Gateway mailboxes sent by ED via the National Student Loan Data System ("NSLDS"). The institution determines how often it receives the Enrollment Reporting roster file with the default set at a minimum of every 60 days. Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS website. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

# **Schedule of Findings and Questioned Costs - Continued**

# Year Ended June 30, 2020

### Condition

The Federal government requires the College to report student enrollment changes to the National Student Loan Data System ("NSLDS") within sixty days. In a sample of forty students who either graduated, withdrew from the institution, or became enrolled on less than half-time basis, we noted the following:

- Three students that graduated were never reported to NSLDS.
- One student that graduated was not reported to NSLDS within the required time frame. The time frame to report the status change was 147 days, which was 87 days late.

### Cause

The College did not have adequate procedures in place to ensure that status changes were properly reported to NSLDS and the status changes were reported within the required time frame.

### Effect

The College did not report the students' correct status changes to NSLDS within the required timeframe. This impacts the student loan grace period.

### **Questioned** Costs

Not applicable.

### Perspective

Our sample was not, and was not intended to be, statistically valid. Of the 40 students selected for testing, 4 students, or 10% of our sample was determined to have either no status change reported to NSLDS or a status change not reported timely to NSLDS.

### Identification as a Repeat Finding, if applicable

Not applicable.

#### Recommendation

The College should provide training to employees responsible for processing information for the NSLDS and ensure that they have adequate knowledge in the related rules and regulations. This training should include an explanation of the College's date of determination of withdrawal, the importance of reporting timely, and the consequences of late reporting. Additionally, this should include an explanation of the status changes, the importance of reporting the correct status changes and the consequences of incorrect reporting. Additionally, submission of additional rosters may reduce the likelihood of the finding in the future.

### View of Responsible Officials

The College agrees with the finding.



# Management's Summary Schedule of Prior Audit Finding

# Year Ended June 30, 2020

# <u>Section IV – Management's Summary Schedule of Prior Audit Findings:</u>

None.



### **Management's Corrective Action Plan**

# Year Ended June 30, 2020

Finding number: Federal agency: Programs: CFDA #'s: Award year: 2020-001 U.S. Department of Education Student Financial Assistance Cluster 84.063 and 84.268 2020

#### **Corrective Action Plan:**

Based on the finding, the Record Office will work to implement a process to be sure graduates are reported to the National Student Clearinghouse within the required time frame. We will work with our Management Information Systems team to create the required queries to check for these students. In addition, we will also need to make sure the students in dual programs that include a certificate, are counted in our queries as there is no policy stating that students need to complete both the degree and certificate in the same semester.

### Timeline for Implementation of Corrective Action Plan:

The queries were completed within 4 weeks' time where implementation happened immediately after the first-degree completion submission to the National Student Clearinghouse.

Contact Person

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