

**MADISON AREA
TECHNICAL COLLEGE DISTRICT**
Madison, WI

SINGLE AUDIT REPORT

For the Year Ended June 30, 2023



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**MADISON AREA
TECHNICAL COLLEGE DISTRICT
Madison, WI**

SINGLE AUDIT REPORT

For the Year Ended June 30, 2023

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

District Board
Madison Area Technical College District
Madison, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the fiduciary activities of the Madison Area Technical College District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 6, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



CliftonLarsonAllen LLP

Milwaukee, Wisconsin
December 6, 2023



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

District Board
Madison Area Technical College District
Madison, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

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

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

Basis for Opinion on Each Major Federal and Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Our responsibilities under those standards, the Uniform Guidance, and the *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Madison Area Technical College District's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Madison Area Technical College District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Madison Area Technical College District's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Madison Area Technical College District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Madison Area Technical College District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of Madison Area Technical College District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

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

Government Auditing Standards requires the auditor to perform limited procedures on Madison Area Technical College District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Madison Area Technical 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. 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, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001, to be a significant deficiency.

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

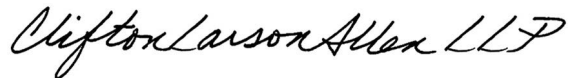
Government Auditing Standards requires the auditor to perform limited procedures on Madison Area Technical College's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Madison Area Technical College's 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 and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

District Board
Madison Area Technical College District

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

We have audited the financial statements of the business-type activities and fiduciary activities of Madison Area Technical College District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Madison Area Technical College District's basic financial statements. We have issued our report thereon, dated December 6, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Milwaukee, Wisconsin
March 8, 2024

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2023

Assistance program	Assistance Listing Number	Grant number	Grant dates	Federal grant amount	Revenues			Passed Through to Sub-Recipients
					Federal	Match	Total Expenditures	
Department of Agriculture								
Child & Adult Care Food Program	10.558							
WI Department of Public Instruction								
Meal Reimbursement Child & Family Center		N/A	07/01/22 - 06/30/23	\$ 20,175	\$ 20,175	\$ -	\$ 20,175	\$ -
Total Department of Agriculture				\$ 20,175	\$ 20,175	\$ -	\$ 20,175	\$ -
Bureau of Indian Affairs								
Aid To Tribal Government Cares Act	15.020	A20AV00785	07/01/22 - 06/30/23	\$ 9,600	\$ 9,600	\$ -	\$ 9,600	\$ -
				9,600	9,600	-	9,600	-
Indian Education-Higher Education Grant Program	15.114	N/A	07/01/22 - 06/30/23	116,404	116,404	-	116,404	-
				116,404	116,404	-	116,404	-
Total Bureau of Indian Affairs				\$ 126,004	\$ 126,004	\$ -	\$ 126,004	\$ -
Department of Labor								
Workforce Investment Act Title 1 - Adult	17.258							
Workforce Development Board of South Central Wisconsin								
Training Navigator - Adult		22-593-2023-TN	07/01/22 - 06/30/23	\$ 171,084	\$ 160,542	\$ -	\$ 160,542	\$ -
				171,084	160,542	-	160,542	-
Workforce Investment Act Title 1 - Dislocated Worker	17.278							
Workforce Development Board of South Central Wisconsin								
Training Navigator - DLW		22-593-2023-TN	07/01/22 - 06/30/23	195,906	183,785	-	183,785	-
				195,906	183,785	-	183,785	-
Total Workforce Investment Act Cluster				366,990	344,327	-	344,327	-
Workforce Investment Act Title 1 - DLW/National Emergency	17.277							
Workforce Development Board of South Central Wisconsin								
Training Navigator-Statewide Employment Recovery DWG		22-593-2023-TN	07/01/22 - 06/30/23	59,386	55,728	-	55,728	-
				59,386	55,728	-	55,728	-
Apprenticeship USA Grants								
Youth Apprenticeship	17.285	04-422-155-262	07/01/22 - 06/30/23	10,165	10,165	-	10,165	-
Total Department of Labor				\$ 436,541	\$ 410,220	\$ -	\$ 410,220	\$ -

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2023

Assistance program	Assistance Listing Number	Grant number	Grant dates	Federal grant amount	Revenues			Total Expenditures	Passed Through to Sub-Recipients
					Federal	Match			
Department of Transportation									
Pipeline and Hazardous Materials Safety Administration									
Hazardous Materials Public Sector Training & Planning Grants	20.703	N/A	07/01/22 - 06/30/23	\$ 16,267	\$ 16,267	\$ -	\$ 16,267	\$ -	
Total Department of Transportation				\$ 16,267	\$ 16,267	\$ -	\$ 16,267	\$ -	
United States Department of the Treasury									
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027								
Workforce Innovation Grant Program		SLFRP0135	12/14/21 - 06/30/25	\$ 2,875,000	\$ 379,188	\$ 107,513	\$ 486,701	\$ -	
Artisanal Modern Meat Butchery Program		04-447-138-253	06/01/22 - 12/30/24	676,794	186,791	-	186,791	-	
Total United States Department of the Treasury				\$ 3,551,794	\$ 565,979	\$ 107,513	\$ 673,492	\$ -	
Department of Veteran Affairs									
Post - 9/11 Veterans Educational Assistance	64.028	N/A	07/01/22 - 06/30/23	\$ 498,105	\$ 498,105	\$ -	\$ 498,105	\$ -	
Total Department of Veteran Affairs				\$ 498,105	\$ 498,105	\$ -	\$ 498,105	\$ -	
Department of Energy									
Renewable Energy Research and Development	81.087	DE-EE0008573	05/01/19 - 09/30/22	\$ 100,500	\$ 13,265	\$ -	\$ 13,265	\$ -	
Solar Ready Wisconsin									
Total Department of Energy				\$ 100,500	\$ 13,265	\$ -	\$ 13,265	\$ -	
Department of Education									
Adult Education-Basic Grants to States	84.002A								
Wisconsin Technical College System									
ABE Comprehensive		04-230-146-123	07/01/22 - 06/30/23	\$ 999,416	\$ 717,693	\$ 252,949	\$ 970,642	\$ 7,534	
Project for Institutionalized Adults		04-231-146-113	07/01/22 - 06/30/23	100,000	75,000	46,100	121,100	-	
Integrated English Literacy and Civics Education		04-232-146-163	07/01/22 - 06/30/23	100,000	75,000	25,000	100,000	-	
Targeting Immigrant Professionals for Success Project		04-233-146-173	07/01/22 - 06/30/23	38,909	24,995	8,332	33,327	-	
				1,238,325	892,688	332,381	1,225,069	7,534	
Student Financial Assistance Cluster									
Federal Supplemental Educational Opportunity Grants	84.007								
Grants		N/A	07/01/22 - 06/30/23	434,407	434,407	100,062	534,469	-	
Grants - Prior Year		N/A	07/01/21 - 06/30/22	4,509	4,509	-	4,509	-	
Administrative Fee			07/01/22 - 06/30/23	15,009	15,009	-	15,009	-	
Administrative Fee - Prior Year			07/01/21 - 06/30/22	-	-	-	-	-	
				453,925	453,925	100,062	553,987	-	
Federal Direct Student Loans	84.268								
Federal Direct Loans		N/A	07/01/22 - 06/30/23	13,958,570	13,958,570	-	13,958,570	-	
Loans - Prior Year		N/A	07/01/21 - 06/30/22	96,422	96,422	-	96,422	-	
Federal Direct PLUS Loans		N/A	07/01/22 - 06/30/23	162,538	162,538	-	162,538	-	
Plus Loans - Prior Year		N/A	07/01/21 - 06/30/22	-	-	-	-	-	
				14,217,530	14,217,530	-	14,217,530	-	

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2023

Assistance program	Assistance Listing Number	Grant number	Grant dates	Federal grant amount	Revenues			Passed Through to Sub-Recipients
					Federal	Match	Total Expenditures	
Department of Education (continued)								
Federal Work-Study Program	84.033							
Federal Work Study		N/A	07/01/22 - 06/30/23	90,495	90,495	177	90,672	-
FWS - Prior Year		N/A	07/01/21 - 06/30/22	-	-	-	-	-
Administrative Fee		N/A	07/01/22 - 06/30/23	13,144	13,144	-	13,144	-
Administrative Fee Prior Year			07/01/21 - 06/30/22	12,049	12,049	-	12,049	-
				115,688	115,688	177	115,865	-
Federal Pell Grant Program	84.063							
Grants		N/A	07/01/22 - 06/30/23	10,606,529	10,606,529	-	10,606,529	-
Grants - Prior Year		N/A	07/01/21 - 06/30/22	24,818	24,818	-	24,818	-
Administrative Fee		N/A	07/01/22 - 06/30/23	14,440	14,440	-	14,440	-
Administrative Fee - Prior Year		N/A	07/01/21 - 06/30/22	1,015	1,015	-	1,015	-
				10,646,802	10,646,802	-	10,646,802	-
Total Student Financial Assistance Cluster				25,433,945	25,433,945	100,239	25,534,184	-
DVR Training Grant Student Awards	84.126	N/A	07/01/22 - 06/30/23	66,781	66,781	-	66,781	-
				66,781	66,781	-	66,781	-
TRIO - Student Support Services	84.042A							
Madison College TRIO Regular Student Support Services		P042A201148	09/01/20 - 08/31/25	1,309,440	288,030	8,871	296,901	-
Madison College TRIO Disabilities Student Support Services		P042A201151	09/28/20 - 09/27/25	1,309,440	256,584	8,871	265,455	-
				2,618,880	544,614	17,742	562,356	-
Career and Technical Education - Basic Grants to States	84.048A							
Wisconsin Technical College System								
Student Success		04-160-150-233	07/01/22 - 06/30/23	960,813	471,862	481,418	953,280	-
Strengthening CTE Programs		04-161-150-253	07/01/22 - 06/30/23	145,657	141,470	-	141,470	-
Tools for Tomorrow		04-162-150-263	07/01/22 - 06/30/23	63,060	63,060	-	63,060	-
Career Prep		04-163-150-213	07/01/22 - 06/30/23	69,186	57,243	-	57,243	-
Promoting and Supporting High School to College Transitions		04-164-150-243	07/01/22 - 06/30/23	43,977	41,672	-	41,672	-
Continuing to Advance Equity and Inclusion at Madison College		04-165-150-223	07/01/22 - 06/30/23	90,999	90,999	-	90,999	-
				1,373,692	866,306	481,418	1,347,724	-
Strengthening Institutions Program (SIP)								
Pathways to Success: Title III	84.031F	P031F170084	10/01/17 - 09/30/23	3,150,000	470,276	-	470,276	-
				3,150,000	470,276	-	470,276	-

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2023

Assistance program	Assistance Listing Number	Grant number	Grant dates	Federal grant amount	Revenues			Passed Through to Sub-Recipients
					Federal	Match	Total Expenditures	
<u>Department of Education (continued)</u>								
Migrant Education - High School Equivalency Program (HEP) Madison College Rural High School Equivalency Program	84.141A	S141A210022	07/01/21 - 06/30/26	2,052,959	396,520	-	396,520	-
				<u>2,052,959</u>	<u>396,520</u>	<u>-</u>	<u>396,520</u>	<u>-</u>
Childcare Access Means Parents In School Madison College CCAMPIS Program	84.335A	P335A180275	10/01/18 - 09/30/22	483,244	44,547	-	44,547	-
Madison College CCAMPIS Program		P335A220165	10/01/22 - 09/30/26	1,236,308	171,984	-	171,984	-
				<u>1,719,552</u>	<u>216,531</u>	<u>-</u>	<u>216,531</u>	<u>-</u>
COVID-19 - Education Stabilization Fund Higher Education Emergency Relief Fund-IHE/Institution								
Emergency Financial Aid Grants	84.425E	P425E200240	04/20/20 - 06/30/23	16,706,026	1,180,159	-	1,180,159	-
Institutional Funds	84.425F	P425F200317	05/04/20 - 06/30/23	23,413,211	4,264,458	-	4,264,458	-
Strengthening Institutions Program (SIP)	84.425M	P425M200027	05/27/20 - 06/30/23	1,793,992	572,562	-	572,562	-
Madison College FIPSE IREPO Project	84.425P	P425P200378	08/02/21 - 08/01/23	1,496,996	501,840	-	501,840	-
				<u>43,410,225</u>	<u>6,519,019</u>	<u>-</u>	<u>6,519,019</u>	<u>-</u>
Total Department of Education				\$ 81,064,359	\$ 35,406,680	\$ 931,780	\$ 36,338,460	\$ 7,534
<u>Administration For Children And Families</u>								
CCDF Cluster								
WECA TEACH Early Childhood Accreditation Program	93.575	N/A	06/15/18 - 12/31/23	\$ 56,547	\$ -	\$ -	\$ -	-
DCF Free Child Care Foundational Training		437002-S21-0001819-000-01	07/01/22 - 06/30/23	26,650	26,650	-	26,650	-
Total Administration For Children And Families				\$ 83,197	\$ 26,650	\$ -	\$ 26,650	\$ -
<u>Research and Development Cluster</u>								
<u>National Science Foundation</u>								
Geosciences	47.050							
MRI: Development of a Modern Polar Climate and Weather Automated Observing System		PLR-1625904	09/01/16 - 08/31/22	\$ 603,427	\$ 8,868	\$ -	\$ 8,868	\$ -

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2023

Assistance program	Assistance Listing Number	Grant number	Grant dates	Federal grant amount	Revenues			Passed Through to Sub-Recipients
					Federal	Match	Total Expenditures	
Research and Development Cluster (continued)								
STEM Education	47.076							
Advanced Technology Education								
Building New Pathways to Biotechnology Technician Careers		DUE-1801143	09/01/18 - 08/31/22	395,495	51,006	-	51,006	26,331
Center for Renewable Energy Advanced Technological Education Resource Center		DUE-2000714	07/01/20 - 06/30/24	1,246,391	483,082	-	483,082	103,642
Louis Stokes STEM Pathways and Research Alliance: Wisconsin LSAMP (WiscAMP)		HRD-1911284	09/01/19 - 08/31/24	125,000	22,002	-	22,002	-
Center for Renewable Energy Advanced Technological Education								
Creating an Industry Recognized Energy Storage Certification Credential		DUE-2140289	10/01/21 - 09/30/24	744,987	150,259	-	150,259	121,930
CREATE Energy National Center		DUE-2201631	07/01/22 - 06/30/27	7,487,597	719,690	-	719,690	417,088
Total 47.076				9,999,470	1,426,039	-	1,426,039	668,991
Polar Programs	47.078							
Collaborative Research: Antarctic Meteorological Research and Data Center (AMRDC)		OPP-1951603	06/01/20 - 05/31/25	916,848	199,534	-	199,534	-
Total Research and Development Cluster				\$ 11,519,745	\$ 1,634,441	\$ -	\$ 1,634,441	\$ 668,991
Total Federal Financial Awards				\$ 97,416,687	\$ 38,717,786	\$ 1,039,293	\$ 39,757,079	\$ 676,525

MADISON AREA TECHNICAL COLLEGE DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2023

NOTE A - SIGNIFICANT ACCOUNTING POLICY

The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

NOTE B - RECONCILIATION OF FEDERAL AWARDS TO THE BASIC FINANCIAL STATEMENTS

A schedule reconciling total federal awards to amounts reported in the basic financial statements follows:

Federal revenues from Schedule of Expenditures of Federal Awards	\$	<u>38,717,786</u>
Federal grants revenue recognized in the statement of revenues, expenses and changes in net assets	\$	24,500,253
Loans presented on the Schedule of Expenditures of Federal Awards		14,217,530
Other - Rounding		<u>3</u>
	<u>\$</u>	<u>38,717,786</u>

NOTE C - PROGRAMS NOT SUBJECT TO SINGLE AUDIT

The following programs are included on the Schedule of Expenditures of Federal Awards but are not subject to the Single Audit Act.

Assistance Listing Number	Funding Agency	Name of Program	Amount
64.028	Department of Veteran Affairs	Veterans Educational Assistance	\$ 498,105

NOTE D - DE MINIMUS INDIRECT COST RATE

Madison Area Technical College has not elected to apply the De Minimus indirect cost allocation rate for the year ended June 30, 2023

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year ended June 30, 2023

Assistance program	State catalog number	Grant number	Grant dates	Grant amount	Revenues			Passed Through to Sub-Recipients
					State	Match	Total Expenditures	
<u>Wisconsin Department of Transportation</u>								
Driver Education	20.395(4)(aq)							
Motorcycle Training-Basic Rider		MG-2022-MATC-00043	07/01/22 - 12/31/22	\$ 52,045	\$ 44,217	\$ -	\$ 44,217	\$ -
Motorcycle Training-Basic Rider		MCG-R1-2023-MATC-0003C	01/01/23 - 06/30/23	55,123	33,588	-	33,588	-
Total Wisconsin Department of Transportation				\$ 107,168	\$ 77,805	\$ -	\$ 77,805	\$ -
<u>Higher Education Aids Board</u>								
Wisconsin Higher Education Grant	235.102	N/A	07/01/22 - 06/30/23	\$ 3,074,402	\$ 3,074,402	\$ -	\$ 3,074,402	\$ -
Remission of Fees for Veterans & Dependents	235.105	N/A	07/01/22 - 06/30/23	74,181	74,181	-	74,181	-
Minority Retention Grant	235.107	N/A	07/01/22 - 06/30/23	148,155	148,155	-	148,155	-
Academic Excellence	235.109	N/A	07/01/22 - 06/30/23	9,000	9,000	9,000	18,000	-
Audio Visual Disability Grant	235.112	N/A	07/01/22 - 06/30/23	900	900	-	900	-
Talent Incentive Program	235.114	N/A	07/01/22 - 06/30/23	109,200	109,200	-	109,200	-
Nursing Student Loans	235.117	N/A	07/01/22 - 06/30/23	15,000	15,000	-	15,000	-
Technical Excellence Program	235.119	N/A	07/01/22 - 06/30/23	115,353	115,353	115,343	230,696	-
Wisconsin Indian Grant	235.132	N/A	07/01/22 - 06/30/23	24,057	24,057	-	24,057	-
Total Higher Education Aids Board				\$ 3,570,248	\$ 3,570,248	\$ 124,343	\$ 3,694,591	\$ -
<u>Wisconsin Technical College System Board</u>								
Student Emergency Fund	292.104							
Madison College Emergency Grants Program		04-436-104-113	07/01/22 - 06/30/23	\$ 22,509	\$ 22,509	\$ -	\$ 22,509	\$ -
Performance Based Aid	292.105	N/A	07/01/22 - 06/30/23	3,332,667	3,332,667	-	3,332,667	-
State Aids for Technical Colleges	292.105	N/A	07/01/22 - 06/30/23	9,537,800	9,537,800	-	9,537,800	-
Prior Year		N/A	07/01/21 - 06/30/22	(137,100)	(137,100)	-	(137,100)	-
Total 292.105				12,733,367	12,733,367	-	12,733,367	-
General Purpose Revenue (GPR) Grant Funds	292.124							
Apprentice-Related Instruction								
Plumbing Apprenticeship		04-448-124-113	07/01/22 - 06/30/23	91,500	77,694	-	77,694	-
Electrical Construction Apprenticeship		04-449-124-113	07/01/22 - 06/30/23	49,192	49,192	-	49,192	-
Telecommunications Voice/Data/Video Apprenticeship		04-450-124-113	07/01/22 - 06/30/23	13,250	13,250	-	13,250	-
HVAC Apprenticeship		04-451-124-113	07/01/22 - 06/30/23	19,194	19,194	-	19,194	-
Maintenance Mechanic/Millwright Apprenticeship		04-452-124-113	07/01/22 - 06/30/23	13,138	12,444	-	12,444	-

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year ended June 30, 2023

Assistance program	State catalog number	Grant number	Grant dates	Grant amount	Revenues			Passed Through to Sub-Recipients
					State	Match	Total Expenditures	
<u>Wisconsin Technical College System Board (continued)</u>								
Career Pathways								
Regional ELL - Access to a Career		04-430-124-123	07/01/22 - 06/30/23	325,000	252,908	63,227	316,135	-
Contextualizing High School Completion Project		04-431-124-123	07/01/22 - 06/30/23	325,000	229,494	57,373	286,867	-
Core Industry								
Regional EMS Simulation Clinical Expansion		04-433-124-133	07/01/22 - 06/30/23	95,163	95,062	-	95,062	-
Professional Growth								
Madison College Center for Excellence in Teaching		04-435-124-153	07/01/22 - 06/30/23	132,366	87,799	43,893	131,692	-
State Completion								
Student Completion		04-432-124-163	07/01/22 - 06/30/23	300,000	224,178	74,726	298,904	
State Leadership								
Instructional Transformation and Institutional Resilience		04-414-124-182	07/01/21 - 09/30/22	150,000	17,773	-	17,773	-
Transfer Articulation Review and Development		04-446-124-183	07/01/22 - 06/30/24	114,228	63,544	-	63,544	-
Engaging and Supporting Adult Minority Male Students		04-445-124-193	07/01/22 - 06/30/23	199,579	174,467	-	174,467	-
AAC&U Conference Leadership		04-453-124-183	01/01/23 - 06/30/23	3,000	3,000	-	3,000	-
Workforce Advancement Training								
Enhanced Hybrid Medical Assistant Program for Incumbant Workers		04-410-124-172	07/01/21 - 08/31/22	147,751	42,814	-	42,814	-
Homeless Children								
Homeless Children		04-411-124-172	07/01/21 - 08/31/22	30,949	4,873	-	4,873	-
Peer Support Specialist and Mental Health Well Being Certificate		04-412-124-172	07/01/21 - 08/31/22	27,340	1,284	-	1,284	-
Bringing Care Home-Personal Care Worker Certificate		04-413-124-172	07/01/21 - 08/31/22	21,094	1,078	-	1,078	-
Bilingual Early Childcare Diploma and Special Needs Inclusion Credential		04-438-124-173	07/01/22 - 08/31/23	48,797	40,803	-	40,803	-
Critical Needs in Healthcare - Pandemic Recovery		04-440-124-173	07/01/22 - 08/31/23	133,484	86,721	-	86,721	8,659
Ophthalmic Assistant Training		04-441-124-173	07/01/22 - 08/31/23	89,918	89,825	-	89,825	-
Leadership and Organizational Effectiveness for Hospitality		04-442-124-173	07/01/22 - 08/31/23	19,970	13,668	-	13,668	-
Manufacturing Skills		04-443-124-173	07/01/22 - 08/31/23	78,141	74,559	-	74,559	-
Quality Certification and Lean Six Sigma		04-444-124-173	07/01/22 - 08/31/23	82,877	39,164	-	39,164	-
IET Development and Expansion								
Expanding Integrated Education and Training Programs		04-437-124-203	07/01/22 - 06/30/23	200,000	159,187	-	159,187	-
Pass-Through Awards:								
Respiratory Therapy Consortium-CVTC		01-283-124-132	07/01/21 - 06/30/23	144,191	27,740	-	27,740	-
Manufacturing Month Project-CVTC		01-377-124-183	10/01/22 - 09/30/23	5,000	1,045	-	1,045	-
Total 292.124				<u>2,860,122</u>	<u>1,902,760</u>	<u>239,219</u>	<u>2,141,979</u>	<u>8,659</u>
Property Tax Relief Aid	292.162	N/A	07/01/22 - 06/30/23	67,343,598	67,343,598	-	67,343,598	-
				<u>67,343,598</u>	<u>67,343,598</u>	<u>-</u>	<u>67,343,598</u>	<u>-</u>

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year ended June 30, 2023

Assistance program	State catalog number	Grant number	Grant dates	Grant amount	Revenues			Passed Through to Sub-Recipients
					State	Match	Total Expenditures	
<u>Wisconsin Technical College System Board (continued)</u>								
Fire Service Operations	292.137							
Fire Fighter Training 2%		N/A	07/01/22- 06/30/23	91,068	91,068	-	91,068	-
				91,068	91,068	-	91,068	-
Total Wisconsin Technical College System Board				\$ 83,050,664	\$ 82,093,302	\$ 239,219	\$ 82,332,521	\$ 8,659
<u>Wisconsin Department of Natural Resources</u>								
Aid in Lieu of DNR Property Taxes	370.503	N/A	07/01/22 - 06/30/23	\$ 86,293	\$ 86,293	\$ -	\$ 86,293	\$ -
Total Wisconsin Department of Natural Resources				\$ 86,293	\$ 86,293	\$ -	\$ 86,293	\$ -
<u>Wisconsin Department of Workforce Development</u>								
An Integrated Approach to Dual Credit Teacher Certification	445.109	EFF181DE10003	07/01/18-08/31/23	\$ 196,067	\$ 64,410	\$ -	\$ 64,410	\$ -
Total Wisconsin Dept. of Workforce Development				\$ 196,067	\$ 64,410	\$ -	\$ 64,410	\$ -
<u>Wisconsin Department of Revenue</u>								
State Aid-Personal Property Tax	835.103	N/A	07/01/22 - 06/30/23	\$ 402,421	\$ 402,421	\$ -	\$ 402,421	\$ -
State Aid-Computers	835.109	N/A	07/01/22 - 06/30/23	608,384	608,384	-	608,384	-
Total Wisconsin Department of Revenue				\$ 1,010,805	\$ 1,010,805	\$ -	\$ 1,010,805	\$ -
Total State Financial Awards				\$ 88,021,245	\$ 86,902,863	\$ 363,562	\$ 87,266,425	\$ 8,659

MADISON AREA TECHNICAL COLLEGE DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE AWARDS
Year ended June 30, 2023

NOTE A - SIGNIFICANT ACCOUNTING POLICY

The accompanying Schedule of Expenditures of State Awards is prepared on the accrual basis of accounting.

NOTE B - RECONCILIATION OF STATE AWARDS TO THE BASIC FINANCIAL STATEMENTS

A schedule reconciling total state awards to amounts reported in the basic financial statements follows:

State revenues from Schedule of Expenditures of State Awards	<u>\$</u>	<u>86,902,863</u>
State grants revenue is presented on the basic financial statements as follows:		
Operating	\$	5,728,801
Non-operating		81,174,064
Other - Rounding		<u>(2)</u>
	<u>\$</u>	<u>86,902,863</u>

NOTE C - PROGRAMS NOT SUBJECT TO SINGLE AUDIT

The following programs are included on the Schedule of Expenditures of State Awards but are not subject to the Single Audit Act.

ID Number	Funding Agency	Name of Program	Amount
370.503	Department of Natural Resources	Aid in Lieu of DNR Property Taxes	\$ 86,293
835.103	Department of Revenue	State Aid - Personal Property Tax	\$ 402,421
835.109	Department of Revenue	State Aid - Computers	\$ 608,384

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
Research and Development Cluster	
47.050	Geosciences
47.076	STEM Education
47.078	Polar Programs
Student Financial Aid Cluster	
84.007	Federal Supplemental Education Opportunity Grants
84.033	Federal Work Study Program
84.063	Federal Pell Grant Program
84.268	Federal Direct Loans
COVID-19 – Education Stabilization Fund	
84.425E	Emergency Financial Aid Grants
84.425F	Institutional Funds
84.425M	Strengthening Institutions Program (SIP)
84.425P	Madison College FIPSE IREPO Project

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

Section I – Summary of Auditors’ Results (Continued)

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

\$ 1,161,533

Auditee qualified as low-risk auditee?

X yes no

State Financial Assistance

1. Internal control over state projects:

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

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

Unmodified

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

yes X no

Identification of Major State Projects

CSFA Number(s)

292.124
292.162

Name of State Project

General Purpose Revenue Grant Funds
Property Tax Relief Aid

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

\$ 250,000

Section II – Financial Statement Findings

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

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

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

2023 – 001: Special Tests and Provisions

Federal Agency: U.S Department of Education

Federal Program Name: Student Financial Aid Cluster

Assistance Listing Number: 84.063, 84.268

Federal Award Identification Number and Year: P063P222488, P268K232488

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

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matter

Criteria or specific requirement: Institutions are required to certify enrollment information under the Pell grant and the Direct and FFEL loan programs via the National Student Loan Data System (NSLDS), at a minimum of every 60 days (OMB No.1845-0035). Institutions are required to design and implement internal control structures to ensure compliance with requirements of assistance programs (2 CFR 200.303).

Condition: During our testing, we noted four of 40 students selected for testing did not have enrollment properly reported to NSLDS within the required reporting window. This included one instance in which the District failed to certify enrollment.

Questioned costs: There are no questioned costs.

Context: A statistically valid sample of 40 students was selected for testing of the institutional enrollment records for comparison to NSLDS records, as required by the Department of Education. Four of the students selected for testing were found to not have been certified within the required reporting window.

Cause: During the reporting window, the District changed between allowable reporting groups or models. Under the new reporting group some programs that were not included in the prior reporting group were not properly recognized in initial certification transmissions. This resulted in one enrollment certification reports being rejected, impacting three of the students selected for testing. The College worked with National Student Clearinghouse (NSC) to resolve the issue, but the report was finalized after the applicable reporting period for the students ended. In addition, one of the students selected for testing had withdrawn and re-enrolled for a future term in the subsequent academic year. The reporting submitted to NSLDS through NSC excluded this student from the enrollment reports as the enrollment term did not align with the reporting term.

Effect: There is a risk that students have the incorrect enrollment status, which can result in improper financial aid amounts being awarded.

Repeat finding: No

MADISON AREA TECHNICAL COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

Recommendation: We recommend that the District design and implement controls to ensure reporting to NSLDS are designed to capture all enrolled students and programs offered by the District.

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

Section IV – Other Issues

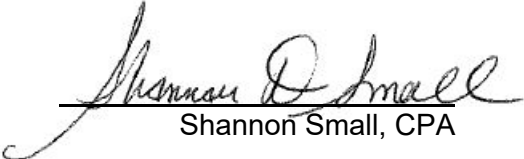
Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as the auditee's ability to continue as a going concern? No

Does the auditors' report show audit issues (i.e. material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants\contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:

 Technical College System Board: No

Was a management letter or other document conveying audit comments issued as a result of this audit? No

Name and signature of Director:


Shannon Small, CPA

Date of report:

March 8, 2024



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