

**College of Charleston  
Charleston, South Carolina**

**Reports Required by *Government Auditing Standards*  
and the *Uniform Guidance***

***For the year ended June 30, 2016***

	<u>Page</u>
Schedule of Expenditures of Federal Awards .....	1-6
Notes to the Schedule of Expenditures of Federal Awards.....	7-8
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	9-10
Independent Auditor’s 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 <i>Uniform Guidance</i> .....	11-13
Schedule of Findings and Questioned Costs .....	14
Summary Schedule of Prior Audit Findings .....	15

**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2016*

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER:</b>			
<b>US DEPARTMENT OF AGRICULTURE</b>			
JFA (USGS): Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.RD	15-CA-11330140-035	\$ 15,138
Experimental Forest and Range Network Information System Development	10.RD	AG-4660-C-09-0009	(8)
Passed Through from East Cooper Land Trust: East Cooper Green Infrastructure Plan	10.RD	2015U04	<u>15,000</u>
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			<u>30,130</u>
<b>US DEPARTMENT OF COMMERCE</b>			
Management of NMFS Charleston Laboratory Library 2013-2018	11.RD	MOA-2013-058/8748	107,783
Summer Undergraduate Research Fellowship Program - Gaithersburg	11.RD	70NANB15H088	5,700
Computational Genomics Support	11.RD	UNKNOWN	2,372
Computational Genomics Support, 2015-2020	11.RD	UNKNOWN	1,161
NIST - Student Worker Support	11.RD	UNKNOWN	(566)
Passed Through from South Carolina Sea Grant Consortium:			
Blueways-Greenways: Developing Examples as Models for Other Communities	11.RD	NA10OAR4170073 / A/E-SG-1	5,956
Coastal Climate Support: Extending Climate Adaptation Lessons to Other Communities	11.RD	NA10OAR4170073 / A/E-SGE	21,792
Developing Water Runoff Metrics for Reference Watersheds: Francis Marion National Forest	11.RD	NA10OAR4170073-P/M-2UU	6,819
Genomic Signals of Local Adaptation in the Salt Marsh Plant <i>Spartina Alterniflora</i>	11.RD	NA10OAR4170088	3,675
Building Community Resilience to Water-Related Hazards in the Charleston, SC Region: A Charleston Resilience Network Initiative	11.RD	NA16NOS4730012 R/CRN-1B	4,193
Passed Through from South Carolina Department of Natural Resources: DNR Graduate Student Support 2015-2016	11.RD	N251 4000032968	6,281
DNR Graduate Student Support 2015-2016	11.RD	NA11NMF4540174 4000033862	6,629
DNR Graduate Student Support 2015-2016	11.RD	NA11NMF4540174 4000033339	14,432
Passed Through from University Corporation for Atmospheric Research: Developing a Forecast Tool Based on a Climatology of Coastal Flooding Along the South Carolina and Georgia Coast	11.RD	NA11NWS4670004 Z16-23457	<u>739</u>
<b>TOTAL US DEPARTMENT OF COMMERCE</b>			<u>186,966</u>
<b>US DEPARTMENT OF DEFENSE</b>			
Passed Through from South Carolina Department of Natural Resources: DNR Graduate Student Support 2015-2016	12.RD	W912HP-12-2-10003-3 4000032883	<u>12,928</u>
<b>TOTAL US DEPARTMENT OF DEFENSE</b>			<u>12,928</u>
<b>US DEPARTMENT OF THE INTERIOR</b>			
Charleston, SC Area Earthquake Hazard Mapping Project (CAEHMP) Workshop and Pilot Study: Collaborative Research with College of Charleston and University of Memphis	15.RD	G14AP00023	(3,017)
Search for Commodore Joshua Barney's War of 1812 Flotilla	15.RD	GA-2287-13-005	10,269
Shortnose Sturgeon Data Analysis	15.RD	PO401818M619	12
Development of a Community Velocity Model for the Charleston, South Carolina Region	15.RD	G16AP00025	20,520
Ethnographic Overview and Assessment of the Southern Preserve Unit of Gates of the Arctic National Park and Preserve	15.RD	P15AC00945 P15AC00443	53,758
Passed Through from South Carolina Sea Grant Consortium: Landscape Evolution and Geoarchaeology of the OCS: Prehistoric Maritime Cultural Resources in South Carolina	15.RD	M15AC00001 / R/BOEM-1D	2,850
Passed Through from Clemson University: Effects of Pharmaceutical Photodegradation Products in Freshwater on Local Amphibians	15.RD	G11AP20105 / 1673-213-2098383	7,003

*The accompanying notes are an integral part of this schedule*

**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2016*

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER, continued:</b>			
<b>US DEPARTMENT OF THE INTERIOR, continued:</b>			
Passed Through from South Carolina Department of Natural Resources: DNR Graduate Student Support 2015-2016	15.RD	SC-F-F15AF00683 4000032909	14,432
DNR Graduate Student Support 2015-2016	15.RD	SC-F-F15AF00380	<u>14,301</u>
<b>TOTAL US DEPARTMENT OF THE INTERIOR</b>			<u>120,128</u>
<b>US DEPARTMENT OF JUSTICE</b>			
Passed Through from Charleston Police Department: City of Charleston Community-Based Violence Prevention Initiative	16.RD	2013CKWXK034	<u>7,829</u>
<b>TOTAL US DEPARTMENT OF JUSTICE</b>			<u>7,829</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			
SC Space Grant Consortium, Year 18 Main	43.RD	NNX10AM76H	108,115
Design, Manufacture, Evaluation, and Multi-physical Modeling of Aerospace Composite Materials for Enhanced Reliability	43.RD	NNX13AD43A	111,518
Research Infrastructure Development 2012-2015	43.RD	NNX13AB23A	90,336
Development of the Virgin Islands Center for Space Science at Etelman Observatory: Research, Education, and Economic Development through Promotion of NASA's Vision	43.RD	NNX13AD28A	158,733
CAN/Experimental Program to Stimulate Competitive Research (EPSCoR) -2014	43.RD	NNX14AN07A	257,539
National Space Grant College and Fellowship Program (SPACE Grant) Training Grant 2015-2018	43.RD	NNX15AL49H	319,798
CAN/Experimental Program to Stimulate Competitive Research (EPSCoR) Research Infrastructure Development (RID)	43.RD	NNX15AK53A	50,166
NASA EPSCoR 2015 UVI - Remote Sensing/Water Quality/Coral Reefs	43.RD	NNX15AM74A	141,439
Magnified Views of Relativistic Outflows in Gravitationally Lensed Mini-BAL Quasars	43.RD	NNX16AH33G	19,094
Passed Through from Brown University: Evolution and Environment of Exploration Destinations: Science and Engineering Synergism	43.RD	NNA14AB01A / 00000676	39,377
Passed Through from The National Institute of Aerospace Associates ("Institute"): Analysis of Degradation of Pharmaceuticals Stored on the International Space Station	43.RD	NNL09AA00A C16-2B28-COFC	1,415
Passed Through from Smithsonian Astrophysical Observatory: AGNs Formed in Protogalaxies Associated with Sub-DLAs (Proposal No. 16700278)	43.RD	NAS8-03060 GO5-16098A	45,022
The Ultrafast Outflow of the Lensed z=1.51 AGN HS 0810+2554	43.RD	NAS8-03060 / GO4-15112X	20,089
Passed Through from Space Telescope Science Institute: Unveiling the X-ray/UV Connection in AGN Winds: the PG 1126-041 Case Study	43.RD	NAS5-26555 /HST-GO-13429.001-A	27,368
Passed Through from University of Central Florida: Center for Lunar and Asteroid Surface Science (CLASS)	43.RD	NNA14AB05A / 66016031-1	<u>52,414</u>
<b>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			<u>1,442,423</u>
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>			
Vertamae Smart-Grosvenor: Travel Notes of a Geechee Girl: Documentary Feature	45.RD	14-3400-7125	48
Looking through Darkness: Art and Sounds by Lonnie Holley	45.RD	15-4100-7071	<u>31,800</u>
<b>TOTAL NATIONAL ENDOWMENT FOR THE ARTS</b>			<u>31,848</u>

*The accompanying notes are an integral part of this schedule*

**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2016*

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
<b><u>RESEARCH AND DEVELOPMENT CLUSTER, continued:</u></b>			
<b>NATIONAL SCIENCE FOUNDATION</b>			
RUI: Photochemical Degradation, Soil Sorption, and Environmental Fate of Pharmaceutically Active Compounds in Simulated and Natural Water Samples	47.RD	CBET-1236266	54,971
RUI-Ground Based and Space Based Direct Imaging Surveys for Extrasolar Planets	47.RD	AST-1009203	(1,851)
RUI: Numerical Simulations of Optically Thick Accretion onto Black Holes	47.RD	AST-1211230	17,310
Collaborative Research: Characterization of the Two Dimensional/Temporal Mosaic of Drop Size Distributions and Spatial Variability (Structure) in Rain	47.RD	AGS-1230240	39,136
Collaborative Research: Analytical Techniques and Software: Development of CyberInfrastructure to Support Laser-Ablation ICP Mass Spectrometry	47.RD	EAR-0930223	1,669
Collaborative Research: Cascading Effects of an Invasive Seaweed on Estuarine Food Webs of the Southeastern US	47.RD	OCE-1057713	(6,145)
AF: Small: RUI: Ranking and Clustering by Integer and Linear Optimization	47.RD	CCF-1116963	78,594
Arabidopsis 2010 Collaborative Research RUI Quantifying Mutation Parameters in a Fitness Landscape Spontaneous Mutation in A Thaliana in its Native Range	47.RD	DEB-0845413	79,084
Collaborative Research: Jaws and Backbone: Chondrichthyan Phylogeny and a Spine for the Vertebrate Tree of Life	47.RD	DEB-1132229	390,310
Collaborative: RUI: Engaging Undergraduates in Genomic Questions and Environmental Context: Building a Database of Complex Phenotypes for Plant Knockout Mutants	47.RD	IOS-1052262	35,127
CAREER: Prediction of Synchrony and Phase-Locked Modes in Neural Networks Based on Stimulus Time Resetting Curves	47.RD	IOS-1054914	69,144
RUI- Integrating Roots into Whole Plant Phenotypes- Ecological and Genetic Perturbations	47.RD	IOS-1146977	103,363
RUI-Elevated Environmental CO2 Impairs Acclimation to Hypoxia in Crustaceans	47.RD	IOS-1147008	110,989
Collaborative Research: Scaling up an Innovative Approach for Attracting Students to Computing	47.RD	DRL-1031356	48,731
Collaborative- TRACERS- Tracing the Fate of Algal Carbon Export in the Ross Sea	47.RD	ANT-1142065	(149)
Intergovernmental Personnel Act (IPA) Assignment for PI to Work at NSF	47.RD	AST-1352999	154,832
REU Site: Research Experiences in Marine Organism Health: Resilience and Response to Environmental Change	47.RD	DBI-1359079	84,694
Collaborative: RUI: The Natural History Mutations: Sequence and Fitness Data from A. Thaliana Mutation Accumulation Lines	47.RD	DEB-1258053	25,215
Collaborative Research, RUI: Nonlinear Schroedinger Models in Fluid Dynamics: Rogue Wave and Vortex Filaments	47.RD	DMS-1109017	24,784
Collaborative Research: Computing in the Arts: A Community-Building Initiative	47.RD	DUE-1323605	103,743
Detecting Genetic Adaptation During Marine Invasions	47.RD	OCE-1357386	263,986
Analysis and Control of Mathematical Models of Fluttering Plates	47.RD	DMS-1504697	40,325
MRI: Acquisition of a Field-Deployable Mass Spectrometer for Biogeochemical Research and Education	47.RD	OCE-1428915	86,143
RUI: Vitamin B12 and Nitrogen Regulation of Oceanic Dimethylsulfoniopropionate and Dimethylsulfide	47.RD	OCE-1436458	206,978
CIF21 DIBBs: Collaborative Research: Cyberinfrastructure for Interpreting and Archiving U-series Geochronologic Data	47.RD	ACI-1443037	122,830
Collaborative: IOS Full Proposal: RUI: Biting Hard with Soft Feeding Apparatuses	47.RD	IOS-1354917	99,178
REU Site: Next-Generation Bioinformatics for Genomics-Enabled Research in the Life Sciences	47.RD	DBI-1359301	88,704
RUI Impaired Metabolism and Performance in Crustaceans Exposed to Bacteria	47.RD	IOS-0725245	763
RUI: Collaborative: unPAK: Undergraduates Phenotyping Arabidopsis Knockouts: A Distributed Genomic Approach to Examine Evolutionarily Important Traits	47.RD	IOS-1355106	159,326
RUI: Targeted Annotation and Exploration of Synteny of Immunoglobulin Loci in Teleosts Using RSS Motifs	47.RD	MCB-0948150	80,410

*The accompanying notes are an integral part of this schedule*

**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2016*

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER, continued:</b>			
<b>NATIONAL SCIENCE FOUNDATION, continued</b>			
Collaborative Research: The Meteorological Variability of the Two Dimensional/Temporal Structures of Drop Size Distributions and Rain	47.RD	AGS-1532977	84,870
Investigating the Effectiveness of Boot Camps in Developing a Diverse Software Development Workforce	47.RD	DGE-1561705	20,694
Collaborative Research: FishLife: Genealogy and Traits of Living and Fossil Vertebrates that Never Left the Water	47.RD	DEB-1541556	79,167
Passed Through from Purdue University: Strategies: Teaching Engineering Concepts to Harness Future Innovators and Technologists (TECHFIT)	47.RD	1312215-DRL / 4101-57846	116,339
Passed Through from National Radio Astronomy Observatory: Anatomy of a Jet-Cloud Interaction and Starburst in Minkowski's Object	47.RD	AST-0836064	2,442
Passed Through from South Carolina State University: LS-SCAMP 2013-2018	47.RD	HRD-1305050 13-581099-SCAMP-COC-SC	2,546
LS-SCAMP 2013-2018 Year 2	47.RD	HRD-1305050 15(2)-581051-SCAMP-COC-SC	11,355
LS SCAMP 2013-2018 Year 3	47.RD	HRD-1305050 15-581051-SCAMP-COC-SC	24,273
Passed Through from Arizona Geological Survey: EarthCube Test Enterprise Governance: An Agile Approach Year 2	47.RD	ICER-1340233 / COC-1340233	19,421
Passed Through from Georgia Institute of Technology: Collaborative Research: Special Projects (CNS): BPC-A: Expanding Computing Education Pathways (ECEP) Alliance	47.RD	1228352 RD199-G10	13,100
Passed Through from the University of South Florida: HPLC Sample Analysis @ HML	47.RD	ANT-0944511 PO 7000033850	12,260
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<u>2,948,661</u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>			
Passed Through from South Carolina Department of Natural Resources: Development of Monitoring and Assessment Tools for Nitrogen and Phosphorus in South Carolina Coastal Wetlands II: Hydrological Assessments	66.RD	P24018454215 CD-00D24114-0	43,883
DNR Graduate Student Support 2015-2016	66.RD	CD-00D24114 4000033906	7,626
Passed Through from Amec Foster Wheeler Environment & Infrastructure, Inc.: Measurement of Trace Gas & Particle Air-Surface Exchange in a Coastal Environment	66.RD	6064150008-0001 / C012309106	34,396
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>			<u>85,905</u>
<b>US DEPARTMENT OF ENERGY</b>			
Effects of Fine-Root Senescence Upon Soil Communities and Nutrient Flux into Soil Pools	81.RD	DE-SC0014379	62,310
<b>TOTAL US DEPARTMENT OF ENERGY</b>			<u>62,310</u>
<b>US DEPARTMENT OF EDUCATION</b>			
REACH FAR-Realizing Educational and Career Hopes -Foundation Augmentation Replication	84.RD	P407A100001	222,193
Project Talentum Academe	84.RD	S206A140029	469,318
Passed Through from Furman University: South Carolina Schools of Education/Project-Based Learning	84.RD	13-1960-1207	(342)
Passed Through from University of Virginia: WINGS	84.RD	R305A110703 / GM10128 138818	102,048
Passed Through from South Carolina Department of Education: Partnering to Improve Science and Mathematics Instruction and Student Achievement	84.RD	S366B130041 15MS303-01	60,763
Partnering to Improve Science and Mathematics Instruction and Student Achievement	84.RD	H63010008215 S366B140041	123,087
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			<u>977,067</u>

*The accompanying notes are an integral part of this schedule*

**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2016*

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER, continued:</b>			
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>			
Hidden Political Collections at the College of Charleston	89.RD	NAR 13-RH-50072-13	1,415
Digitizing Twentieth Century Civil Rights Collections from the Avery Research Center for African American History and Culture	89.RD	NAR15-RD-10180-15	20,977
<b>TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>			<u>22,392</u>
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed Through from the University of South Carolina:			
Building Biomedical Research Pathways in Genetics, Neurobiology, and Chemical Biology	93.RD	5P20GM103499-14	988
INBRE 2015-2016	93.RD	2P20GM103499-15	132,958
Differential Gene Expression During Task Progression in the Honeybee	93.RD	2P20GM103499-15 16-3023	9,481
Intracellular Delivery of New Anticancer tRNA Drug Complexed with a Cell-Penetrating Peptide	93.RD	2P20GM103499-15 / 22050-Z212	78,938
South Carolina IDeA Network of Biomedical Research Excellence - Target and DRP Program	93.RD	2P20GM103499 -15 / 22050-Z209	79,833
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>302,198</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			
Passed Through from the Rector and Visitors of the University of Virginia:			
Social Innovation Funding for WINGS	94.RD	10SIHNY003 GF13126-147433	170,718
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<u>170,718</u>
<b>US DEPARTMENT OF HOMELAND SECURITY</b>			
Passed Through from SC Emergency Management Division:			
SCEMD-FEMA Funding 2015	97.RD	EMA-2012-GR-5284	19,236
<b>TOTAL US DEPARTMENT OF HOMELAND SECURITY</b>			<u>19,236</u>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<u>6,420,739</u>
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER:</b>			
<b>US DEPARTMENT OF EDUCATION</b>			
Federal Supplemental Educational Opportunity Grant 2015-2016	84.007	P007A153774	239,044
Federal College Workstudy Program 2015-2016	84.033	P033A153774	323,207
Federal Perkins Loans	84.038	P038A043774	2,100,357
Federal Pell Grant Program 2012-2013	84.063	P063P120378	10
Federal Pell Grant Program 2013-2014	84.063	P063P130378	165
Federal Pell Grant Program 2014-2015	84.063	P063P140378	2,611
Federal Pell Grant Program 2015-2016	84.063	P063P150378	10,652,396
Federal Direct Loan Sub 2014-2015	84.268	P268K150378	(4,442)
Federal Direct Loan Unsub 2014-2015	84.268	P268K150378	(2,973)
Federal Direct Parent Loan 2014-2015	84.268	P268K150378	(38,642)
Federal Direct Loan Sub 2015-2016	84.268	P268K160378	14,146,707
Federal Direct Loan Unsub 2015-2016	84.268	P268K160378	19,609,414
Federal Direct Parent Loan 2015-2016	84.268	P268K160378	29,111,740
Federal Direct Grad Plus Loan 2015-2016	84.268	P268K160378	753,727
Teacher Education Assistance for College and Higher Education Grants 2014-2015	84.379	P379T150378	(927)
Teacher Education Assistance for College and Higher Education Grants 2015-2016	84.379	P379T160378	275,249
<b>TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			<u>77,167,643</u>

*The accompanying notes are an integral part of this schedule*

**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Expenditures of Federal Awards*  
*For the year ended June 30, 2016*

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
<b>TRIO CLUSTER:</b>			
<b>US DEPARTMENT OF EDUCATION</b>			
Project ROAR-A Student Support Services Program to Serve 140 Low Income First Generation and Disabled Students	84.042A	P042A100123	31,646
The Regular Upward Bound Program	84.047A	P047A070612	(15)
College of Charleston Upward Bound 2012-2017	84.047A	P047A120351	<u>467,251</u>
<b>TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER</b>			<u>498,882</u>
<b>SPECIAL EDUCATION CLUSTER (IDEA):</b>			
<b>US DEPARTMENT OF EDUCATION</b>			
Passed Through from South Carolina Department of Education: Project CREATE 2015-2016	84.027	H63010100915/H027A140081-14A	<u>47,358</u>
<b>TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)</b>			<u>47,358</u>
<b>OTHER PROGRAMS:</b>			
<b>US DEPARTMENT OF JUSTICE</b>			
Passed Through from South Carolina Department of Public Safety: Radio Upgrade at the College of Charleston	16.738	2015-MU-BX-0408 1G15012	<u>55,756</u>
<b>TOTAL US DEPARTMENT OF JUSTICE</b>			<u>55,756</u>
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
College of Charleston Campus Suicide Prevention Grant 2013	93.243	1U79SM061458-01	<u>94,948</u>
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>94,948</u>
<b>US DEPARTMENT OF HOMELAND SECURITY</b>			
Passed Through from SC Emergency Management Division: CofC Storm Damage 2015	97.036	FEMA-4241-DR-SC	<u>51,516</u>
<b>TOTAL US DEPARTMENT OF HOMELAND SECURITY</b>			<u>51,516</u>
<b>TOTAL OTHER PROGRAMS</b>			<u>202,220</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 84,336,842</u>

*The accompanying notes are an integral part of this schedule*

## College of Charleston

### Charleston, South Carolina

#### *Notes to the Schedule of Expenditures of Federal Awards For the year ended June 30, 2016*

---

#### **Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the College of Charleston (the College) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

#### **Note 2. Summary of Significant Accounting Policies for Federal Awards**

Expenditures for student financial aid programs include the federal share of student's Federal Supplemental Educational Opportunity Grant Program grants and Federal Work Study Program earnings, certain other federal financial aid for students and administrative cost allowances, where applicable.

Expenditures for federal research and development programs are determined using the cost accounting principles and procedures set forth in either OMB Circular A-21, *Cost Principles for Educational Institutions* or in Uniform Guidance, as applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Expenditures for nonfinancial aid awards include indirect costs, related primarily to facilities operation and maintenance and general, divisional and departmental administrative services, which are allocated to direct cost objectives (including federal awards) based on negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2016, were based on predetermined fixed rates negotiated with the College's cognizant federal agency.

#### **Note 3. Federal Perkins Loan Program (CFDA Number 84.038)**

The Federal Perkins Loan Program is administered directly by the College and balances and transactions relating to the program are included in the College's financial statements. Federal expenditures reported on the face of the schedule include loans outstanding at the beginning of the year, loans made during the year, loan cancellations, interest subsidies and administrative expenses. The balance of loans outstanding under the Federal Perkins Loan Program was \$2,495,169 as of June 30, 2016.

#### **Note 4. Matching**

Under the Federal Work Study program, the College matched \$53,910 in total compensation for the year ended June 30, 2016 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the Federal Supplemental Education Opportunity Grant Program, the College matched \$99,730 in funds awarded to students for the year ended June 30, 2016 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

---

**College of Charleston****Charleston, South Carolina***Notes to the Schedule of Expenditures of Federal Awards**For the year ended June 30, 2016*

---

**Note 5. Contingencies**

The College receives funds under various federal grant programs and such awards are to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of non-compliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

**Note 6. Subrecipients**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the College provided federal awards to subrecipients as follows:

<u>Federal Granting Agency</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
US Department of Agriculture	10.XXX	\$ 12,010
National Aeronautics and Space Administration	43.XXX	715,798
National Science Foundation	47.XXX	172,749
US Department of Education	84.XXX	<u>113,762</u>
		<u>\$ 1,014,319</u>



**Independent Auditor's 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***

Members of the Board of Trustees  
College of Charleston  
Charleston, South Carolina

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 aggregate discretely presented component units of the College of Charleston (the College), a component unit of the State of South Carolina, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 19, 2016. Our report includes a reference to other auditors who audited the financial statements of College of Charleston Cougar Club (the Cougar Club) and the College of Charleston Foundation (the Foundation), as described in our report on the College's financial statements. The financial statements of the Cougar Club and the Foundation were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Cougar Club or the Foundation.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

A handwritten signature in black ink that reads "Elliott Davis Decosimo, LLC". The signature is written in a cursive style with a long, sweeping underline.

Greenville, South Carolina  
October 19, 2016



**Independent Auditor's 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***

Members of the Board of Trustees  
College of Charleston  
Charleston, South Carolina

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

We have audited the College of Charleston's (the College's) compliance with the types of compliance requirements described in the *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, 2016. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's 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* (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, 2016.

## **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, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the College, a component unit of the State of South Carolina, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 19, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, Continued**

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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Elliott Davis Decosimo, LLC*

Greenville, South Carolina

October 26, 2016 except for the portion related to the Schedule of Expenditures of Federal Awards as to which the date is October 19, 2016.

**College of Charleston**  
**Charleston, South Carolina**  
*Schedule of Findings and Questioned Costs*  
*For the year ended June 30, 2016*

---

**Section I. Summary of Auditor's Results**

Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness identified? \_\_\_\_\_ yes      X   no
- Significant deficiency identified? \_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

Federal Awards

Internal control over major federal programs:

- Material weakness identified? \_\_\_\_\_ yes      X   no
- Significant deficiency identified? \_\_\_\_\_ yes      X   none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? \_\_\_\_\_ yes      X   no

Identification of major federal programs:

CFDA Numbers	Name of Federal Program or Cluster
84.007; 84.033; 84.038; 84.063; 84.268; 84.379	Student Financial Assistance Cluster

Dollar threshold used for distinguishing between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

**Section II. Financial Statement Findings**

None reported

**Section III. Federal Award Questioned Costs and Findings**

None reported

---

**College of Charleston**  
**Charleston, South Carolina**  
*Summary Schedule of Prior Audit Findings*  
*For the year ended June 30, 2016*

---

In accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, the following is the status of known material findings and recommendations from prior year audits:

None reported