

**College of Charleston
Charleston, South Carolina**

OMB Circular A-133 Reports

For the year ended June 30, 2014

College of Charleston
Charleston, South Carolina
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Schedule of Expenditures of Federal Awards
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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:			
US DEPARTMENT OF AGRICULTURE			
Turkey Creek Stream Flow Monitoring, 2013	10.RD	13-CA-11330135-014	\$ 11,737
TOTAL US DEPARTMENT OF AGRICULTURE			<u>11,737</u>
US DEPARTMENT OF COMMERCE			
Management of NMFS Charleston Laboratory Library 2008-2013	11.RD	MOA-2008-0717756	50,510
Science to Sustain Protect and Restore Coastal Ecosystems Emphasizing Linkage between Environmental Condition and Human Health	11.RD	MOA-2010-051 8134	(182)
Sea Turtle Testosterone Assays	11.RD	DG133F-08-SE4479	(696)
Services to Conduct the Analysis of Sea Turtle Blood Samples by the College of Charleston, Grice Marine Laboratory in the laboratory of Dr. David Owens	11.RD	UNKNOWN	(767)
Management of NMFS Charleston Laboratory Library 2013-2018	11.RD	MOA-2013-058/8748	73,420
Computational Genomics Support	11.RD	UNKNOWN	1,000
NIST - Student Worker Support	11.RD	UNKNOWN	3,498
Testosterone Analysis for NOAA	11.RD	UNKNOWN	92
Passed Through from South Carolina Sea Grant Consortium:			
Gray Triggerfish Balistes-Capricus Life History in the South Atlantic Bight	11.RD	NA11NMF4330130	2,030
Coastal Livelihoods and the Local Sense of Place- Assessing Social-Ecological Relationships and Environmental Values in the Face of Demographic Changes	11.RD	NA10OAR4170073/M391	823
Developing an Analysis Pipeline for Next Generation Sequencing Data at the College of Charleston	11.RD	NA10OAR4170073-P/M-21 M111	(53)
Health, Well-being, and Ecosystem Service Change in Coastal Counties Impacted by the Deepwater Horizon Industrial-Environmental Disaster - Bob Crimian	11.RD	MOA2010-049/81355/AM.02	597
Coastal Livelihoods and the Local Sense of Place: Assessing Social-Ecological Relationships and Environmental Values in the Face of Demographic Changes	11.RD	NA10OAR4170073/M491	42,940
Evaluating Water Quality Parameters in the Coastal Waters of South Carolina using Satellite Data	11.RD	NA10OAR4170073-P	2,282
Fishing Habits and Fish Consumption in Coastal GA	11.RD	MOA-2010-049/8135 / R558	21,771
NERRS Evaluation Synthesis MES Graduate Student Landon Knapp	11.RD	MOA-2010-049/8135 / R559	18,212
The Pilot Fish Habitat Characterization Program (FishHab): Undergraduate Workforce Training in Ocean Fisheries Research	11.RD	NA10OAR4170073	6,000
Passed Through from South Carolina Department of Natural Resources:			
Sex Ratios and Stress in Sea Turtles Captured in the Southeast US Waters	11.RD	NA08NMF4720502	1,035
Genetic Risk Assessment Modeling for Offshore Marine Aquaculture Operations: COBIA	11.RD	NA11NMF4330125	11,212
TOTAL US DEPARTMENT OF COMMERCE			<u>233,724</u>
US DEPARTMENT OF DEFENSE			
Passed Through from University of Maryland:			
ONR/MURI Subcontract: Flying Insect Sensory Modalities	12.RD	N00014-10-1-0952	44,586
TOTAL US DEPARTMENT OF DEFENSE			<u>44,586</u>

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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, continued:			
US DEPARTMENT OF THE INTERIOR			
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	13,405
Search for Commodore Joshua Barney's War of 1812 Flotilla	15.RD	GA-2287-13-005	1,180
Identification of Prey Items Obtained from Lionfish Captured at Biscayne National Park	15.RD	P11PX51848	802
Passed Through from Tanana Chiefs Conference Inc.:			
Traditional Ecological Knowledge of Moose, Other Wildlife Species, and Climate Change in Allakaket/Alatna	15.RD	PO P12PX25002	1,439
Passed Through from Clemson University:			
Effects of Pharmaceutical Photodegradation Products in Freshwater on Local Amphibians	15.RD	G11AP20105 / 1673-213-2098383	8,197
Passed Through from Florida Fish & Wildlife Conservation Commission:			
Laparoscopic Examination of Loggerhead Sea Turtles in Florida Bay 2012	15.RD	PR NO. PR6332905	(404)
TOTAL US DEPARTMENT OF THE INTERIOR			24,619
US DEPARTMENT OF TRANSPORTATION			
Passed Through from South Carolina Department of Public Safety, State Transport Police Division:			
Motor Carrier Safety Assistance Program: Unified Risk Assessment and Management of Hazardous Materials Transportation in South Carolina	20.RD	FM-MHP-0087-12-01-00	90,102
TOTAL US DEPARTMENT OF TRANSPORTATION			90,102
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
SC Space Grant Consortium	43.RD	NNG05GI68G	(8,317)
SC NASA EPSCoR 2007-2010 (Experimental Program to Stimulate Competitive Research) Research Infrastructure Development	43.RD	NNX07AL01A	(41)
SC Space Grant Consortium, Year 18 Main	43.RD	NNX10AM76H	372,710
South Carolina NASA EPSCoR: Development of Rapid Cycle Pressure Swing Adsorption Oxygen Concentrators for Extraterrestrial Applications	43.RD	NNX09AW23A	10,697
SCSGC Subaward to USC 2010-2013 (Reynolds)	43.RD	NNX10AN36A	167,500
SCSGC Subaward to Clemson - Chen 2010-2013	43.RD	NNX10AN33A	251,384
Design, Manufacture, Evaluation, and Multi-physical Modeling of Aerospace Composite Materials for Enhanced Reliability	43.RD	NNX13AD43A	177,086
Research Infrastructure Development 2012-2015	43.RD	NNX13AB23A	89,862
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	82,461
Passed Through from Brown University:			
The Moon as Cornerstone to the Terrestrial Planets The Formative Years	43.RD	NNA09DB34A	13,491
Evolution and Environment of Exploration Destinations: Science and Engineering Synergism	43.RD	NNA14AB01A	310
Passed Through from Cornell University:			
Gamma Ray Burst Population Studies with an Enhanced Batse Burst Catalog	43.RD	NNX09AD03G	(249)
Quantified Uncertainty: Flexible Probabilistic Modeling of Dynamic Spectra and Other Astronomical Data	43.RD	NNX09AK60G	7,867

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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, continued:			
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, continued			
Passed Through from Smithsonian Astrophysical Observatory:			
Energy Dependent X-ray Microlensing	43.RD	NAS8-03060 / GO1-12139C	1,865
Energy Dependent Microlensing in X-rays	43.RD	NAS8-03060 / GO2-13132C	6,553
Extreme Velocity Quasar Outflows and the Role of X-ray Shielding	43.RD	NAS8-03060 / GO1-12146B	1,531
Chandra- HETG Ultra-deep Gratings Spectroscopy of Sgr A- CHUGSS	43.RD	NAS8-03060 / GO2-13110D	(953)
Energy Dependent X-Ray Microlensing and the Structure of Quasars	43.RD	NAS8-03060 / GO3-14110B	31,068
The Energetics and Shielding of FeLoBAL Quasar Outflows	43.RD	NAS8-03060 / G03-14111B	6,830
The Ultrafast Outflow of the Lensed z=1.51 AGN HS 0810+2554	43.RD	NAS8-03060 / GO4-15112X	10,216
Passed Through from Space Telescope Science Institute:			
Transporting HST Exoplanet Research to the Middle and High School Classroom	43.RD	HST-EO-12228.020-A	952
Passed Through from University of Alabama - Huntsville:			
UAH-CofC NASA Space Missions Design	43.RD	NNM11AA01A / SUB2012-072	(1,497)
The ENGINEER Program	43.RD	NNM11AA01A / 2014-045	4,348
Passed Through from University of Central Florida:			
Center for Lunar and Asteroid Surface Science (CLASS)	43.RD	NNA14AB05A / 66016031-1	667
Passed Through from South Carolina NASA EPSCoR MSI Faculty Engagement Competition:			
NASA EPSCoR MSI Faculty Engagement 2012-14	43.RD	NNX12AI12A	104,925
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			1,331,266
NATIONAL ENDOWMENT FOR THE ARTS			
Rebound: Dissections and Excavations in Book Art	45.RD	13-4100-7036	4,990
Vertamae Smart-Grosvenor: Travel Notes of a Geechee Girl: Documentary Feature	45.RD	14-3400-7125	217
TOTAL NATIONAL ENDOWMENT FOR THE ARTS			5,207
NATIONAL ENDOWMENT FOR THE HUMANITIES			
Investigating Consciousness: Buddhist and Contemporary Philosophical Perspectives	45.RD	EH-50292-11	11,168
NEH Enduring Questions Course on What is the Rule of Law?	45.RD	AQ-50522-11	250
The Cultural Impact of Catholic Nuns in the Spanish Philippines during the 17th-Century Expansion of the Iberian Empire	45.RD	FB-56894-13	37,027
Passed Through from South Carolina Humanities Council:			
Workshop on Teaching the New History of Emancipation in the Carolinas	45.RD	13-1483-2	(6)
From Equality to Quality: Commemorating the Brown v. Board of Education (1954) Decision	45.RD	S0-50561-13 / 14-1546-1	5,000
Passed Through from University of South Carolina:			
Year 4: SC Digital Library: Ongoing Initiative	45.RD	IIF-13-01 / 14-2587	6,798
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			60,237

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RESEARCH AND DEVELOPMENT CLUSTER, continued:			
NATIONAL SCIENCE FOUNDATION			
RUI: Photochemical Degradation, Soil Sorption, and Environmental Fate of Pharmaceutically Active Compounds in Simulated and Natural Water Samples	47.RD	CBET-1236266	93,103
PFI: Lowcountry Partnership for Biomedical Innovation	47.RD	IIP-0917987	43,829
Graduate Research Fellowship - Vanessa Bezy	47.RD	DGE-0946744	40,614
Molecular Band Measurements of Absolute Starspot Properties	47.RD	AST-1109695	17,963
RUI-Ground Based and Space Based Direct Imaging Surveys for Extrasolar Planets	47.RD	AST-1009203	40,098
RUI/Collaborative Research: A Spectroscopic Survey of Circumstellar Gas in Lambda Boo Stars	47.RD	AST-1211221	13,557
RUI: Numerical Simulations of Optically Thick Accretion onto Black Holes	47.RD	AST-1211230	43,871
MRI: Acquisition of an Ultra High Pressure Liquid Chromatograph - Mass Spectrometer for Interdisciplinary Undergraduate Research and Teaching in Chemistry and Related Fields	47.RD	CHE-1229559	1,502
RUI Stability Analysis for Soliton Solutions of the Vortex Filament Equation and Beyond	47.RD	DMS-0908074	740
Collaborative Research: Characterization of the Two Dimensional/Temporal Mosaic of Drop Size Distributions and Spatial Variability (Structure) in Rain	47.RD	AGS-1230240	134,306
Collaborative Research: Analytical Techniques and Software: Development of CyberInfrastructure to Support Laser-Ablation ICP Mass Spectrometry	47.RD	EAR-0930223	17,312
Collaborative Research: Cascading Effects of an Invasive Seaweed on Estuarine Food Webs of the Southeastern US	47.RD	OCE-1057713	88,467
Collaborative Research: Lipid Lubrication of Oceanic Carbon and Sulfur Biogeochemistry via a Host-Virus Chemical Arms Race	47.RD	OCE-1061876	29,047
AF: Small: RUI: Ranking and Clustering by Integer and Linear Optimization	47.RD	CCF-1116963	89,712
REU Site: Marine Organism Health: Resilience and Response to Environmental Change	47.RD	DBI-1062990	95,964
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	59,163
RUI-Fine Root Production and Architecture in a Loblolly Pine Forest Exposed to FACE-Interactive Effects of Atmospheric CO2 Enrichment with Soil N Availability	47.RD	DEB-1020691	80,476
Collaborative Research: Jaws and Backbone: Chondrichthyan Phylogeny and a Spine for the Vertebrate Tree of Life	47.RD	DEB-1132229	335,818
Collaborative: RUI: Engaging Undergraduates in Genomic Questions and Environmental Context: Building a Database of Complex Phenotypes for Plant Knockout Mutants	47.RD	IOS-1052262	57,284
CAREER: Prediction of Synchrony and Phase-Locked Modes in Neural Networks based on Stimulus Time Resetting Curves	47.RD	IOS-1054914	126,086
RUI- Integrating Roots into Whole Plant Phenotypes-Ecological and Genetic Perturbations	47.RD	IOS-1146977	132,418
RUI-Elevated Environmental CO2 Impairs Acclimation to Hypoxia in Crustaceans	47.RD	IOS-1147008	200,365
Collaborative Research: Scaling up an Innovative Approach for Attracting Students to Computing	47.RD	DRL-1031356	36,970
Collaborative-TRACERS-Tracing the Fate of Algal Carbon Export in the Ross Sea	47.RD	ANT-1142065	149,721
MRI-Consortium Acquisition of a Shipboard Sorting High Speed Flow Cytometer for Research and Education	47.RD	OCE-0923320	1,965
Computing in the Arts: A Model Curriculum	47.RD	DUE-1044861	19,329
Intergovernmental Personnel Act (IPA) Assignment for PI to Work at NSF	47.RD	AST-1352999	99,578

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RESEARCH AND DEVELOPMENT CLUSTER, continued:			
NATIONAL SCIENCE FOUNDATION, continued			
REU: Research Experiences in Marine Organism Health: Resilience and Response to Environmental Change	47.RD	DBI-1359079	9,251
Collaborative: RUI: The Natural History Mutations: Sequence and Fitness Data from A. Thaliana Mutation Accumulation Lines	47.RD	DEB-1258053	7,935
Collaborative Research, RUI: Nonlinear Schroedinger Models in Fluid Dynamics: Rogue Wave and Vortex Filaments	47.RD	DMS-1109017	48,289
Computing in the Arts: A Community-Building Initiative	47.RD	DUE-1323605	15,753
Detecting Genetic Adaptation During Marine Invasions	47.RD	OCE-1357386	48,392
RUI: SBBI: Phylogenetic Effect On Host Use Within Generalist Herbivores: A Case Study Using Marine Amphipods in the Family Ampithoidae (Crustacea: Amphipoda) - ARRA	47.RD	DEB-0919064	(819)
The College of Charleston Center for Social Science Research - ARRA	47.RD	OIA-0963469	820,903
Passed Through from Purdue University:			
Strategies: Teaching Engineering Concepts to Harness Future Innovators and Technologists (TECHFIT)	47.RD	1312215-DRL / 4101-57846	22,695
Passed Through from Central Washington University:			
REU Site: A Pilot Distributed REU Site Focused on Serving Physics & Astronomy Students from Comprehensive and Community Colleges	47.RD	1358879 / 1358879-4	7,790
Passed Through from South Carolina State University:			
SCAMP Federal Phase II Year 4 of 5 2010-2011	47.RD	HRD-0705355	(60)
SCAMP Federal Year 5 2011-2012	47.RD	HRD-0705355 / 11-581004-SCAMP-COC-SC	(33)
LS-SCAMP 2013-2018	47.RD	HRD-0705355	6,600
Passed Through from Arizona Geological Survey:			
Community Engagement to Inform EarthCube Governance - Software	47.RD	NSF-1256235-COFC	5,005
EarthCube Test Enterprise Governance: An Agile Approach	47.RD	ICER-1340233 COC-1340233	24,402
TOTAL NATIONAL SCIENCE FOUNDATION			<u>3,065,361</u>
US DEPARTMENT OF EDUCATION			
The Need for International Entrepreneurship Education	84.RD	P153A080039	(2)
REACH FAR-Realizing Educational and Career Hopes-Foundation Augmentation Replication	84.RD	P407A100001	356,462
Passed Through from University of Virginia:			
WINGS	84.RD	R305A110703 / GM10128 138818	141,206
Passed Through from South Carolina Commission on Higher Education:			
Know2 Activities 2013-2014	84.RD	CACG-P378A110048-1	7,686
Passed Through from South Carolina Department of Education:			
Partnering to Increase Science and Mathematics Teacher Knowledge and Student Achievement	84.RD	H63010008209	(5,101)
Partnering to Increase Science and Mathematics Teacher Knowledge and Student Achievement Year 2	84.RD	H63010008211	(7,074)
Partnership to Increase Science and Mathematics Teacher Knowledge and Student Achievement Year 3	84.RD	S366B110041 / 13MS303	109,524
Partnering to Improve Science and Mathematics Instruction and Student Achievement	84.RD	S366B120041 / 14MS303	75,013
TOTAL US DEPARTMENT OF EDUCATION			<u>677,714</u>

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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, continued:			
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			
Hidden Political Collections at the College of Charleston	89.RD	NAR 13-RH-50072-13	37,157
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			<u>37,157</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through from the Medical University of South Carolina :			
Subaward under NIH R01 project by Dr. K. Gray, MUSC	93.RD	1U01DA031779-01A1 / 12-063	6,545
CofC Subcontract: Creating a Healthier Lowcountry Through Active Living and Smoke-free Air	93.RD	1U58DP003583-10 / MUSC12-065	8,537
Passed Through from the University of South Carolina:			
Building Biomedical Research Pathways in Genetics, Neurobiology, and Chemical Biology	93.RD	8P20GM103499-12	702
INBRE 2013-2014	93.RD	7P20GM103499-13	131,250
Passed Through from University of California San Diego:			
Developing a 3D Imaging System for Monitoring Kaposi's Sarcoma	93.RD	3P30CA023100 / 38151828-001	9,979
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>157,013</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Passed Through from University of Virginia:			
Social Innovation Funding for WINGS	94.RD	GF12913 146820	84,830
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>84,830</u>
US DEPARTMENT OF HOMELAND SECURITY			
Passed Through South Carolina Emergency Management Division:			
Earthquake Mitigation Plan and Education and Outreach - South Carolina 2011-2012	97.RD	EMA-2011-GR-5135	604
TOTAL US DEPARTMENT OF HOMELAND SECURITY			<u>604</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>5,824,157</u>
STUDENT FINANCIAL ASSISTANCE CLUSTER:			
US DEPARTMENT OF EDUCATION			
Federal Supplemental Educational Opportunity Grant 2013-2014	84.007	P007A133774	199,987
Federal College Workstudy Program 2013-2014	84.033	P033A133774	251,878
Federal Perkins Loan Program	84.038	P038A043774	218,972
Federal Pell Grant Program 2012-2013	84.063	P063P120378	(3,642)
Federal Pell Grant Program 2013-2014	84.063	P063P130378	10,541,522
Federal Direct Loans 12-13 Unsubsidized Subsidized Direct Plus and Graduate Plus Programs	84.268	P268K130378	47,977
Federal Direct Loans 13-14 Unsubsidized Subsidized Direct Plus and Graduate Plus Programs	84.268	P268K140378	63,152,257
Teacher Education Assistance for College and Higher Education Grants 2013-2014	84.379	P379T140378	387,857
TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL ASSISTANCE CLUSTER			<u>74,796,808</u>
TRIO CLUSTER:			
US DEPARTMENT OF EDUCATION			
Project ROAR-A Student Support Services Program to Serve 140 Low Income First Generation and Disabled Students	84.042A	P042A100123	231,526
The Regular Upward Bound Program	84.047A	P047A070612	(45,799)
College of Charleston Upward Bound 2012-2017	84.047A	P047A120351	452,167
College of Charleston Ronald E McNair Post-baccalaureate Degree Program	84.217A	P217A090181	59,367
TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER			<u>697,261</u>

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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Federal Expenditures
<u>SPECIAL EDUCATION CLUSTER (IDEA):</u>			
US DEPARTMENT OF EDUCATION			
Passed Through from South Carolina Department of Education: Project CREATE 2013-14	84.027	H027A130165 / 14CO303-01	19,796
TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)			<u>19,796</u>
<u>OTHER PROGRAMS:</u>			
NATIONAL ENDOWMENT FOR THE HUMANITIES			
Passed Through from South Carolina Humanities Council: Nuovo Cinema Italiano Film Festival Charleston, SC	45.129	13-1487-1	8,000
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			<u>8,000</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES			
College of Charleston Campus Suicide Prevention Grant 2013	93.243	1U79SM061458-01	45,091
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>45,091</u>
US DEPARTMENT OF HOMELAND SECURITY			
Passed Through South Carolina Emergency Management Division: Earthquake Mitigation Plan and Education and Outreach: South Carolina 2012-2013	97.082	EMA-2012-GR-5284	5,161
TOTAL US DEPARTMENT OF HOMELAND SECURITY			<u>5,161</u>
TOTAL OTHER PROGRAMS			<u>58,252</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 81,396,274</u></u>

College of Charleston

Notes to the Schedule of Expenditures of Federal Awards *For the year ended June 30, 2014*

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the College of Charleston and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 OMB Circular A-21, *Cost Principles for Educational Institutions*. Under these cost principles, certain expenditures are not allowable or are limited as to reimbursement.

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, 2014, 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 of Charleston, and balances and transactions are included in the loan fund of the College of Charleston's financial statements. The balance of loans outstanding under the Federal Perkins Loan Program was \$1,962,416 as of June 30, 2014.

Note 4. Matching

Under the Federal Work Study program, the College of Charleston matched \$43,880 in total compensation for the year ended June 30, 2014 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 of Charleston matched \$87,778 in funds awarded to students for the year ended June 30, 2014 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

College of Charleston**Notes to the Schedule of Expenditures of Federal Awards****For the year ended June 30, 2014**

Note 5. Contingencies

The College of Charleston 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 of Charleston provided federal awards to subrecipients as follows:

<u>Federal Granting Agency</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
National Aeronautics and Space Administration	43.XXX	\$ 900,472
National Science Foundation	47.XXX	72,294
US Department of Education	84.XXX	45,108
US Department of Agriculture	10.XXX	10,670
		<u>\$ 1,028,544</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, 2014, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated September 29, 2014. The financial statements of the College of Charleston Cougar Club (the Cougar Club) and the College of Charleston Foundation (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. Our report includes a reference to other auditors who audited the financial statements of the Cougar Club and Foundation, as described in our report on the College's financial statements.

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 result 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, LLC". The signature is written in a cursive style with a large, sweeping initial "E".

Greenville, South Carolina
September 29, 2014



**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 OMB Circular A-133**

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 Circular A-133 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, 2014. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2014.

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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the College as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated September 29, 2014, 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 OMB Circular A-133 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 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 expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Elliott Davis, LLC

Greenville, South Carolina

November 20, 2014, except for the portion related to the Schedule of Expenditures of Federal Awards as to which the date is September 29, 2014

College of Charleston**Schedule of Findings and Questioned Costs****For the year ended June 30, 2014**

Section I. Summary of Auditor's ResultsFinancial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness identified? yes no
- Significant deficiency identified? yes none reported

Noncompliance material to financial statements noted?

 yes noFederal Awards

Internal control over major federal programs:

- Material weakness identified? yes no
- Significant deficiency identified? yes 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 Section 510(a) of OMB Circular A-133

 yes no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
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 B programs:

\$2,441,888

Auditee qualified as low-risk auditee?

Yes

Section II. Financial Statement Findings

None

College of Charleston

Schedule of Findings and Questioned Costs

For the year ended June 30, 2014

Section III. Federal Award Findings and Questioned Costs

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 the current year audit:

None noted

College of Charleston

Summary Schedule of Prior Audit Findings

For the year ended June 30, 2014

Section IV. Federal Award Findings and Questioned Costs for Prior Year Audit

Finding 2013-1

Program: CFDA No. 84.038 – Federal Perkins Loan Program

Criteria or Specific
Requirement:

For students with Perkins loans who have separated from the College, the loans must be converted to repayment in a timely manner, 9 months after the student's separation date (34 CFR section 674.31(b)(2)). The College communicated incorrect separation dates for a number of students who separated from the College during the 2012-2013 fiscal year resulting in the students' loans being converted to repayment later than required. There were discrepancies in the date for 4 of the 11 students selected for testing. Approximately 109 students' loans entered repayment during the year. Of these students, the College has determined that no more than 18 separation dates were reported incorrectly.

View of Responsible
Official and

Corrective Actions:

Effective October 2013, the College modified its business process so that separation dates can only be modified after receiving proper documentation and verification from ECSI and the Registrar's Office. No discrepancies were noted in reported separation dates tested for the 2013-14 fiscal year.