

**College of Charleston
Charleston, South Carolina**

OMB Circular A-133 Reports

For the year ended June 30, 2015

College of Charleston
Charleston, South Carolina
Table of Contents

	<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 OMB Circular A-133	11-13
Schedule of Findings and Questioned Costs	14-15

College of Charleston
Charleston, South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2015

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:			
US DEPARTMENT OF AGRICULTURE			
Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.RD	14-CA-11330140-040	\$ 11,680
Experimental Forest and Range Network Information System Development	10.RD	AG-4660-C-09-0009	73
TOTAL US DEPARTMENT OF AGRICULTURE			<u>11,753</u>
US DEPARTMENT OF COMMERCE			
Management of NMFS Charleston Laboratory Library 2013-2018	11.RD	MOA-2013-058/8748	94,388
Summer Undergraduate Research Fellowship Program - Gaithersburg	11.RD	70NANB15H088	3,242
Computational Genomics Support	11.RD	UNKNOWN	3,450
Sex Ratios of North Carolina Turtles	11.RD	ET133C07SE3357	1,206
Testosterone Analysis for NOAA	11.RD	UNKNOWN	330
Passed Through from South Carolina Sea Grant Consortium:			
Blueways-Greenways: Developing Examples as Models for Other Communities	11.RD	NA10OAR4170073 / A/E-SG-1	19,031
Coastal Climate Support: Extending Climate Adaptation Lessons to other Communities	11.RD	NA10OAR4170073 / A/E-SGE	3,781
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	5,620
Evaluating Water Quality Parameters in the Coastal Waters of South Carolina Using Satellite Data	11.RD	NA10OAR4170073-P	4,785
The Pilot Fish Habitat Characterization Program (FishHab): Undergraduate Workforce Training in Ocean Fisheries Research	11.RD	NA10OAR4170073	3,740
NERRS Evaluation Synthesis MES Graduate Student Landon Knapp	11.RD	MOA-2010-049/8135 R559	4,475
Passed Through from South Carolina Department of Natural Resources:			
Charleston Computational Genomics Group: Red Drum Project, Watson	11.RD	P24018467615 / P/M-2FF-M11FF	5,000
TOTAL US DEPARTMENT OF COMMERCE			<u>149,048</u>
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	29,400
Search for Commodore Joshua Barney's War of 1812 Flotilla	15.RD	GA-2287-13-005	1,699
Aquatic Mollusks Report, Great Smoky Mountains National Park	15.RD	UNKNOWN	1
Shortnose Sturgeon Data Analysis	15.RD	PO401818M619	1,185
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	1,479
Passed Through from Clemson University:			
Effects of Pharmaceutical Photodegradation Products in Freshwater on Local Amphibians	15.RD	G11AP20105 / 1673-213-2098383	648
Passed Through from Florida Fish & Wildlife Conservation Commission:			
Laparoscopic Examination of Loggerhead Sea Turtles	15.RD	PO A06AEC - 401819G512	543
Laparoscopic Examination of Loggerhead Sea Turtles in Florida Bay 2011	15.RD	PO A38C93 - 401819G512	1,777
TOTAL US DEPARTMENT OF THE INTERIOR			<u>36,732</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
SC Space Grant Consortium, Year 18 Main	43.RD	NNX10AM76H	350,446
SCSGC Subaward to USC 2010-2013 (Reynolds)	43.RD	NNX10AN36A	34,259

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, 2015

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, continued:			
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION, continued:			
SCSGC Subaward to USC - Chen	43.RD	NNX10AN33A	3,543
Design, Manufacture, Evaluation, and Multi-Physical Modeling of Aerospace Composite Materials for Enhanced Reliability	43.RD	NNX13AD43A	125,162
Research Infrastructure Development 2012-2015	43.RD	NNX13AB23A	126,241
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	129,867
NASA EPSCoR MSI Faculty Engagement 2012-2014	43.RD	NNX12AI12A	46,857
CAN/Experimental Program to Stimulate Competitive Research (EPSCoR)-2014	43.RD	NNX14AN07A	146,724
National Space Grant College and Fellowship Program (SPACE Grant) Training Grant 2015-2018	43.RD	NNX15AL49H	32,012
Passed Through from Brown University: Evolution and Environment of Exploration Destinations: Science and Engineering Synergism	43.RD	NNA14AB01A / 00000676	19,151
Passed Through from Jet Propulsion Laboratory: Imaging Search for Dynamically Inferred Planets in Nearby Debris Disk Systems	43.RD	1501385	5,000
Passed Through from Smithsonian Astrophysical Observatory: Energy Dependent X-Ray Microlensing and the Structure of Quasars	43.RD	NAS8-03060 / GO3-14110B	12,427
The Energetics and Shielding of FeLoBAL Quasar Outflows	43.RD	NAS8-03060 / G03-14111B	8,170
The Ultrafast Outflow of the Lensed z=1.51 AGN HS 0810+2554	43.RD	NAS8-03060 / GO4-15112X	25,551
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	2,107
Unveiling the X-ray/UV Connection in AGN Winds: the PG 1126-041 Case Study	43.RD	NAS5-26555 /HST-GO-13429.001-A	12,287
Passed Through from University of Alabama - Huntsville: The ENGINEER Program	43.RD	NNM11AA01A / 2014-045	652
The ENGINEER Program	43.RD	NNM11AA01A 2015-040	4,686
Passed Through from University of Central Florida: Center for Lunar and Asteroid Surface Science (CLASS)	43.RD	NNA14AB05A / 66016031-1	21,077
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			1,106,219
NATIONAL ENDOWMENT FOR THE ARTS			
Vertamae Smart-Grosvenor: Travel Notes of a Geechee Girl: Documentary Feature	45.RD	14-3400-7125	74,200
TOTAL NATIONAL ENDOWMENT FOR THE ARTS			74,200
NATIONAL ENDOWMENT FOR THE HUMANITIES			
The Cultural Impact of Catholic Nuns in the Spanish Philippines During the 17th-Century Expansion of the Iberian Empire	45.RD	FB-56894-13	13,373
Passed Through from University of South Carolina: Year 4: SC Digital Library: Ongoing Initiative	45.RD	IIF-13-01 / 14-2587	643
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			14,016
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	70,541

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College of Charleston
Charleston, South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2015

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, continued:			
NATIONAL SCIENCE FOUNDATION, continued			
Graduate Research Fellowship - Vanessa Bezy	47.RD	DGE-0946744	916
Molecular Band Measurements of Absolute Starspot Properties	47.RD	AST-1109695	1,482
RUI: Ground-Based and Space Based Direct Imaging Surveys for Extrasolar Planets	47.RD	AST-1009203	18,456
RUI: Numerical Simulations of Optically Thick Accretion onto Black Holes	47.RD	AST-1211230	88,016
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	672
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	55,352
Collaborative Research: Analytical Techniques and Software: Development of CyberInfrastructure to Support Laser-Ablation ICP Mass Spectrometry	47.RD	EAR-0930223	30,884
Collaborative Research: Cascading Effects of an Invasive Seaweed on Estuarine Food Webs of the Southeastern US	47.RD	OCE-1057713	41,848
Collaborative Research: Lipid Lubrication of Oceanic Carbon and Sulfur Biogeochemistry via a Host-Virus Chemical Arms Race	47.RD	OCE-1061876	(445)
AF: Small: RUI: Ranking and Clustering by Integer and Linear Optimization	47.RD	CCF-1116963	97,960
REU Site: Marine Organism Health: Resilience and Response to Environmental Change	47.RD	DBI-1062990	5,454
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	57,326
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	34,718
Collaborative Research: Jaws and Backbone: Chondrichthyan Phylogeny and a Spine for the Vertebrate Tree of Life	47.RD	DEB-1132229	416,966
Collaborative: RUI: Engaging Undergraduates in Genomic Questions and Environmental Context: Building a Database of Complex Phenotypes for Plant Knockout Mutants	47.RD	IOS-1052262	60,153
CAREER: Prediction of Synchrony and Phase-Locked Modes in Neural Networks Based on Stimulus Time Resetting Curves	47.RD	IOS-1054914	(974)
RUI-Integrating Roots into Whole Plant Phenotypes- Ecological and Genetic Perturbations	47.RD	IOS-1146977	155,633
RUI-Elevated Environmental CO2 Impairs Acclimation to Hypoxia in Crustaceans	47.RD	IOS-1147008	163,748
Collaborative Research: Scaling up an Innovative Approach for Attracting Students to Computing	47.RD	DRL-1031356	37,308
Collaborative-TRACERS-Tracing the Fate of Algal Carbon Export in the Ross Sea	47.RD	ANT-1142065	44,701
Intergovernmental Personnel Act (IPA) Assignment for PI to Work at NSF	47.RD	AST-1352999	132,951
REU Site: Research Experiences in Marine Organism Health: Resilience and Response to Environmental Change	47.RD	DBI-1359079	85,887
Collaborative: RUI: The Natural History Mutations: Sequence and Fitness Data from A. Thaliana Mutation Accumulation Lines	47.RD	DEB-1258053	1,159

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RESEARCH AND DEVELOPMENT CLUSTER, continued:			
NATIONAL SCIENCE FOUNDATION, continued			
Collaborative Research, RUI: Nonlinear Schroedinger Models in Fluid Dynamics: Rogue Wave and Vortex Filaments	47.RD	DMS-1109017	43,471
Collaborative Research: Computing in the Arts: A Community-Building Initiative	47.RD	DUE-1323605	54,745
Detecting Genetic Adaptation During Marine Invasions	47.RD	OCE-1357386	230,899
Analysis and Control of Mathematical Models of Fluttering Plates	47.RD	DMS-1504697	9,443
MRI: Acquisition of a 400 MHz Nuclear Magnetic Resonance Spectrometer with a Multinuclear Probe and a Sample Changer	47.RD	CHE-1429308	342,090
MRI: Acquisition of a Field-Deployable Mass Spectrometer for Biogeochemical Research and Education	47.RD	OCE-1428915	388,361
RUI: Vitamin B12 and Nitrogen Regulation of Oceanic Dimethylsulfoniopropionate and Dimethylsulfide	47.RD	OCE-1436458	270,378
CIF21 DIBBs: Collaborative Research: Cyberinfrastructure for Interpreting and Archiving U-series Geochronologic Data	47.RD	ACI-1443037	45,026
Collaborative: IOS Full Proposal: RUI: Biting Hard with Soft Feeding Apparatuses	47.RD	IOS-1354917	20,987
REU Site: Next-Generation Bioinformatics for Genomics-Enabled Research in the Life Sciences	47.RD	DBI-1359301	82,399
RUI Impaired Metabolism and Performance in Crustaceans Exposed to Bacteria	47.RD	IOS-0725245	5,681
RUI: Collaborative: unPAK: Undergraduates Phenotyping Arabidopsis Knockouts: A Distributed Genomic Approach to Examine Evolutionarily Important Traits	47.RD	IOS-1355106	99,163
RUI: Targeted Annotation and Exploration of Synteny of Immunoglobulin Loci in Teleosts Using RSS Motifs	47.RD	MCB-0948150	35,263
Passed Through from Purdue University: Strategies: Teaching Engineering Concepts to Harness Future Innovators and Technologists (TECHFIT)	47.RD	1312215-DRL / 4101-57846	120,701
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	1,382
Passed Through from South Carolina State University: LS-SCAMP 2013-2018	47.RD	HRD-0705355	13,822
Passed Through from Arizona Geological Survey: EarthCube Test Enterprise Governance: An Agile Approach	47.RD	ICER-1340233 / COC-1340233	10,598
EarthCube Test Enterprise Governance: An Agile Approach Year 2	47.RD	ICER-1340233 / COC-1340233	17,577
TOTAL NATIONAL SCIENCE FOUNDATION			<u>3,391,958</u>
ENVIRONMENTAL PROTECTION AGENCY			
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	20,906
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>20,906</u>
US DEPARTMENT OF EDUCATION			
REACH FAR-Realizing Educational and Career Hopes -Foundation Augmentation Replication	84.RD	P407A100001	332,453
Project Talentum Academe	84.RD	S206A140029	215,004

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Charleston, South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2015

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, continued:			
US DEPARTMENT OF EDUCATION, continued			
Passed Through from Furman University: South Carolina Schools of Education/Project-Based Learning	84.RD	13-1960-1207	7,842
Passed Through from University of Virginia: WINGS	84.RD	R305A110703 / GM10128 138818	125,719
Passed Through from South Carolina Commission on Higher Education: Know2 Activities 2013-2014	84.RD	CACG-P378A110048-1	41,950
Passed Through from South Carolina Department of Education: Partnering to Improve Science and Mathematics Instruction and Student Achievement	84.RD	S366B120041 / 14MS303	75,717
Partnering to Improve Science and Mathematics Instruction and Student Achievement	84.RD	S366B130041 15MS303-01	105,489
TOTAL US DEPARTMENT OF EDUCATION			<u>904,174</u>
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			
Hidden Political Collections at the College of Charleston	89.RD	NAR 13-RH-50072-13	45,056
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			<u>45,056</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through from the University of South Carolina: Building Biomedical Research Pathways in Genetics, Neurobiology, and Chemical Biology	93.RD	5P20GM103499-14	129,753
Passed Through from the University of South Carolina: INBRE 2013-2014	93.RD	7P20GM103499-13	(2,592)
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>127,161</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Passed Through from the Rector and Visitors of the University of Virginia: Social Innovation Funding for WINGS	94.RD	10SIHNY003 GF13126-147433	160,587
Social Innovation Funding for WINGS	94.RD	10SIHNY003 GF12913-146820	42,446
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>203,033</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>6,084,256</u>
STUDENT FINANCIAL ASSISTANCE CLUSTER:			
US DEPARTMENT OF EDUCATION			
Federal Supplemental Educational Opportunity Grant 2014-2015	84.007	P007A143774	228,843
Federal College Workstudy Program 2014-2015	84.033	P033A143774	307,577
Federal Perkins Loan Program	84.038	P038A043774	382,055
Federal Pell Grant Program 2012-2013	84.063	P063P120378	(2,085)
Federal Pell Grant Program 2013-2014	84.063	P063P130378	9,091
Federal Pell Grant Program 2014-2015	84.063	P063P140378	10,567,668
Federal Direct Loan Subsidized 2013-2014	84.268	P268K140378	16,903
Federal Direct Loan Unsubsidized 2013-2014	84.268	P268K140378	35,698
Federal Direct Parent Loan 2013-2014	84.268	P268K140378	9,814
Federal Direct Grad Plus Loan 2013-2014	84.268	P268K140378	2,954
Federal Direct Loan Subsidized 2014-2015	84.268	P268K150378	14,476,581
Federal Direct Loan Unsubsidized 2014-2015	84.268	P268K150378	19,954,232
Federal Direct Parent Loan 2014-2015	84.268	P268K150378	26,882,956
Federal Direct Grad Plus Loan 2014-2015	84.268	P268K150378	525,116

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, 2015

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Total Expenditures
STUDENT FINANCIAL ASSISTANCE CLUSTER, continued:			
US DEPARTMENT OF EDUCATION, continued			
Teacher Education Assistance for College and Higher Education Grants 2014-2015	84.379	P379T150378	215,503
TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL ASSISTANCE CLUSTER			<u>73,612,906</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	155,657
The Regular Upward Bound Program	84.047A	P047A070612	78,384
College of Charleston Upward Bound 2012-2017	84.047A	P047A120351	408,631
TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER			<u>642,672</u>
SPECIAL EDUCATION CLUSTER (IDEA):			
US DEPARTMENT OF EDUCATION			
Passed Through from South Carolina Department of Education: Project CREATE 2014-2015	84.027	H027A130165	17,594
TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)			<u>17,594</u>
OTHER PROGRAMS:			
NATIONAL ENDOWMENT FOR THE ARTS			
Looking through Darkness: Art and Sounds by Lonnie Holley	45.024	15-4100-7071	8,200
TOTAL NATIONAL ENDOWMENT FOR THE ARTS			<u>8,200</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES			
College of Charleston Campus Suicide Prevention Grant 2013	93.243	1U79SM061458-01	75,505
College of Charleston Campus Suicide Prevention Grant 2013	93.243	5U79SM061458-02	27,899
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>103,404</u>
TOTAL OTHER PROGRAMS			<u>111,604</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 80,469,032</u>

The accompanying notes are an integral part of this schedule

College of Charleston

Notes to the Schedule of Expenditures of Federal Awards For the year ended June 30, 2015

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards 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 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.

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, 2015, 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 are included in the loan fund of the College's financial statements. The balance of loans outstanding under the Federal Perkins Loan Program was \$1,851,336 as of June 30, 2015.

Note 4. Matching

Under the Federal Work Study program, the College matched \$54,819 in total compensation for the year ended June 30, 2015 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 \$95,188 in funds awarded to students for the year ended June 30, 2015 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, 2015**

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	\$ 11,680
US Department of Commerce	11.XXX	3,040
National Aeronautics and Space Administration	43.XXX	640,385
National Science Foundation	47.XXX	117,154
US Department of Education	84.XXX	<u>38,982</u>
		<u>\$ 811,241</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, 2015, 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 7, 2015. 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 large, sweeping initial 'E'.

Greenville, South Carolina
October 7, 2015



**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, 2015. 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, 2015.

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, a component unit of the State of South Carolina, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 7, 2015, 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 Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Elliott David Decosimo, LLC

Greenville, South Carolina

December 11, 2015 except for the portion related to the Schedule of Expenditures of Federal Awards as to which the date is October 7, 2015

College of Charleston

Schedule of Findings and Questioned Costs

For the year ended June 30, 2015

Section I. Summary of Auditor's Results

Financial 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 no

Federal 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>
10.RD; 11.RD; 15.RD; 43.RD; 45.RD; 47.RD; 66.RD; 84.RD; 89.RD; 93.RD; 94.RD	Research and Development 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 B programs:

\$2,414,071

Auditee qualified as low-risk auditee?

Yes

Section II. Financial Statement Findings

None reported

College of Charleston

Schedule of Findings and Questioned Costs

For the year ended June 30, 2015

Section III. Federal Award Findings and Questioned Costs

None reported