

**College of Charleston
Charleston, South Carolina**

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

For the year ended June 30, 2017

College of Charleston

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 the <i>Uniform Guidance</i>	11-13
Schedule of Findings and Questioned Costs	14
Summary Schedule of Prior Audit Findings	15

College of Charleston
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2017

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Passed Through to Subrecipients	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
US DEPARTMENT OF AGRICULTURE				
JFA (USGS): Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, South Carolina	10.RD	15-CA-11330140-035	\$ 12,010	\$ 29,472
Passed Through from East Cooper Land Trust: East Cooper Green Infrastructure Plan	10.RD	2015U04	-	5,000
TOTAL US DEPARTMENT OF AGRICULTURE			<u>12,010</u>	<u>34,472</u>
US DEPARTMENT OF COMMERCE				
Management of NMFS Charleston Laboratory Library 2013-2018	11.RD	MOA-2013-058/8748	-	110,623
Passed Through from South Carolina Sea Grant Consortium: Establishment of a "Center for Coastal Environmental and Human Health" at the College of Charleston: Research Focus & New Course Development	11.RD	NA14OAR4170088 P/M-2E	-	7,806
Genomic Signals of Local Adaptation in the Salt Marsh Plant <i>Spartina Alterniflora</i>	11.RD	NA10OAR4170088	-	6,085
Developing Water Runoff Metrics for Reference Watersheds: Francis Marion National Forest	11.RD	NA10OAR4170073-P/M-2UU	-	(15)
Building Community Resilience to Water-Related Hazards in the Charleston, SC Region: A Charleston Resilience Network Initiative	11.RD	NA16NOS4730012 R/CRN-1B	-	63,305
Passed Through from South Carolina Department of Natural Resources: DNR Graduate Student Support 2016-2017	11.RD	NA16NMF4350172 4000035922	-	13,394
DNR Graduate Student Support 2016-2017	11.RD	NA16NMF4540320 4000035923	-	14,411
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	-	7,230
TOTAL US DEPARTMENT OF COMMERCE			<u>-</u>	<u>222,839</u>
US DEPARTMENT OF DEFENSE				
Passed Through from South Carolina Department of Natural Resources: DNR Graduate Student Support 2015-2016	12.RD	W912HP-12-2-10003-3 4000032883	-	1
DNR Graduate Student Support 2016-2017	12.RD	W912HP-12-2-10003-3	-	14,409
TOTAL US DEPARTMENT OF DEFENSE			<u>-</u>	<u>14,410</u>
US DEPARTMENT OF THE INTERIOR				
Student Garden Pollinator Habitat and Interpretive Area	15.RD	F15AC00212	-	7,000
Search for Commodore Joshua Barney's War of 1812 Flotilla	15.RD	GA-2287-13-005	-	9,655
Development of a Community Velocity Model for the Charleston, South Carolina Region	15.RD	G16AP00025	-	46,179
Ethnographic Overview and Assessment of the Southern Preserve Unit of Gates of the Arctic National Park and Preserve	15.RD	P15AC00945 P15AC00443	-	29,252
Passed Through from South Carolina Sea Grant Consortium: Atlantic Offshore Wind Energy Development: Geophysical Mapping and Identification of Paleolandscapes and Historic Shipwrecks Offshore South Carolina	15.RD	M15AC00001 / R/BOEM-1D	-	31,311
Passed Through from Clemson University: Effects of Pharmaceutical Photodegradation Products in Freshwater on Local Amphibians	15.RD	G11AP20105 / 1673-213-2098383	-	(3,855)
Passed Through from South Carolina Department of Natural Resources: SC DNR - BOEM Program 2016-2018	15.RD	M14AC00012 FY2017-017	-	2,231
DNR Graduate Student Support 2016-2017	15.RD	SC-F-F16AF01070 FR 4000035891	-	13,890
DNR Graduate Student Support 2016-2017	15.RD	SC-F-F15AF00380 4000035718	-	13,611
DNR Graduate Student Support 2016-2017	15.RD	F10AP00164 4000035889	-	13,912
Passed Through from Florida Fish and Wildlife Conservation Commission: Laparoscopic Examination of Loggerhead Sea Turtles in Florida Bay 2012	15.RD	PR NO. PR6332905	-	491
TOTAL US DEPARTMENT OF THE INTERIOR			<u>-</u>	<u>163,677</u>

The accompanying notes are an integral part of this schedule

College of Charleston
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2017

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Passed Through to Subrecipients	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, continued:				
US DEPARTMENT OF JUSTICE				
Passed Through from Charleston Police Department: City of Charleston Community-Based Violence Prevention Initiative	16.RD	2013CKWXK034	-	5,051
TOTAL US DEPARTMENT OF JUSTICE			-	5,051
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
SC Space Grant Consortium, Year 18	43.RD	NNX10AM76H	24,124	172,152
Design, Manufacture, Evaluation, and Multi-physical Modeling of Aerospace Composite Materials for Enhanced Reliability	43.RD	NNX13AD43A	230,570	230,570
Research Infrastructure Development 2012-2015	43.RD	NNX13AB23A	10,042	1,508
Development of the Virgin Islands Center for Space Science at Etelman Observatory: Research, Education, and Economic Development through Promotion of NASA's	43.RD	NNX13AD28A	211,295	219,109
CAN/Experimental Program to Stimulate Competitive Research (EPSCoR) - 2014	43.RD	NNX14AN07A	240,851	240,851
National Space Grant College and Fellowship Program (SPACE Grant) Training Grant 2015-2018	43.RD	NNX15AL49H	195,858	480,118
CAN/Experimental Program to Stimulate Competitive Research (EPSCoR) Research Infrastructure Development (RID)	43.RD	NNX15AK53A	33,642	43,792
NASA EPSCoR 2015 UVI - Remote Sensing/Water Quality/Coral Reefs	43.RD	NNX15AM74A	99,703	147,064
Magnified Views of Relativistic Outflows in Gravitationally Lensed Mini-BAL Quasars	43.RD	NNX16AH33G	-	26,220
NASA EPSCoR 2016 USC - Temporal and Spatial Variability of Floodplain Currents by In-Situ Observations, Radar Interferometry and Numerical Simulations	43.RD	NNX16AR02A	91,897	96,740
Passed Through from Brown University: Evolution and Environment of Exploration Destinations: Science and Engineering Synergism	43.RD	NNA14AB01A / 00000676	15,466	107,137
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	-	17,057
Passed Through from Smithsonian Astrophysical Observatory: AGNs Formed in Protogalaxies Associated with Sub-DLAs (Proposal No. 16700278)	43.RD	NAS8-03060 GO5-16098A	-	25,443
The Ultrafast Outflow of the Lensed z=1.51 AGN HS 0810+2554	43.RD	NAS8-03060 / GO4-15112X	-	5,744
Revealing the Structure of the Inner Accretion Flow of the Quasars RX J1131-1231 (Proposal No. 18700320)	43.RD	NAS8-03060 / AR7-18012B	-	7,832
Measuring the Innermost Stable Orbit Using Microlensing of the FE K Line (Proposal No. 18700516)	43.RD	NAS8-03060 / G07-18102A	-	6,105
The Wide-Angle Outflow of the Lensed z=1.51 AGN HS 0810+2554 (Proposal No. 17700625)	43.RD	NAS8-03060 / GO6-17099X	-	15,004
Passed Through from the University of Central Florida: Center for Lunar and Asteroid Surface Science (CLASS)	43.RD	NNA14AB05A / 66016031-1	3,273	39,964
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			1,156,721	1,882,410
NATIONAL ENDOWMENT FOR THE ARTS				
Vertamae Smart-Grosvenor: Travel Notes of a Geechee Girl: Documentary Feature	45.RD	14-3400-7125	-	535
Southbound: Photographs of and about the American South 1985-2016	45.RD	16-4100-7090	-	19,750
TOTAL NATIONAL ENDOWMENT FOR THE ARTS			-	20,285
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Passed Through from SC Humanities Council: A Different Language is a Different Vision of Life: Nuovo Cinema Italiano Film Festival	45.RD	SO-50561-13 / 16-1686-2	-	1,000
The Charleston Civil Rights Film Festival	45.RD	SO-50561-13 / 17-1732-1	-	5,000
Somebody Had to Do It: Transcribing and Programming	45.RD	SO-50561-13 / 16-1695-1	-	2,998
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			-	8,998

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College of Charleston
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2017

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Passed Through to Subrecipients	Total Expenditures
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	-	51,333
Molecular Band Measurements of Absolute Starspot Properties	47.RD	AST-1109695	-	37,217
RUI: Numerical Simulations of Optically Thick Accretion onto Black Holes	47.RD	AST-1211230	-	14,908
Collaborative Research: Characterization of the Two Dimensional/Temporal Mosaic of Drop Size Distributions and Spatial Variability (Structure) in Rain	47.RD	AGS-1230240	-	(6,597)
Collaborative Research: Analytical Techniques and Software: Development of Cyberinfrastructure to Support Laser-Ablation ICP Mass Spectrometry	47.RD	EAR-0930223	-	139
RUI/Collaborative Research: A Spectroscopic Survey of Circumstellar Gas in Lambda Boo Stars	47.RD	AST-1211221	37,413	49,223
AF: Small: RUI: Ranking and Clustering by Integer and Linear Optimization	47.RD	CCF-1116963	-	20,876
RUI: Advanced Numerical Simulations of Black Hole Accretion	47.RD	AST-1616185	-	41,881
Collaborative Research: Jaws and Backbone: Chondrichthyan Phylogeny and a Spine for the Vertebrate Tree of Life	47.RD	DEB-1132229	26,640	93,155
Collaborative Research: The Meteorological Variability of the Two Dimensional/Temporal Structures of Drop Size Distributions and Rain	47.RD	AGS-1532977	-	36,828
CAREER: Prediction of Synchrony and Phase-Locked Modes in Neural Networks Based on Stimulus Time Resetting Curves	47.RD	IOS-1054914	-	118,598
RUI- Integrating Roots into Whole Plant Phenotypes - Ecological and Genetic Perturbations	47.RD	IOS-1146977	-	55,632
RUI-Elevated Environmental CO2 Impairs Acclimation to Hypoxia in Crustaceans	47.RD	IOS-1147008	-	62,061
Collaborative Research: Scaling up an Innovative Approach for Attracting Students to Computing	47.RD	DRL-1031356	-	22,651
Collaborative Research: FishLife: Genealogy and Traits of Living and Fossil Vertebrates that Never Left the Water	47.RD	DEB-1541556	-	216,362
Intergovernmental Personnel Act (IPA) Assignment for PI to Work at NSF	47.RD	AST-1352999	-	1,301
REU Site: Research Experiences in Marine Organism Health: Resilience and Response to Environmental Change	47.RD	DBI-1359079	-	58,743
Collaborative: RUI: The Natural History Mutations: Sequence and Fitness Data from A. Thaliana Mutation Accumulation Lines	47.RD	DEB-1258053	-	5,841
Collaborative Research, RUI: Nonlinear Schroedinger Models in Fluid Dynamics: Rogue Wave and Vortex Filaments	47.RD	DMS-1109017	-	11,441
Collaborative Research: Computing in the Arts: A Community-Building Initiative	47.RD	DUE-1323605	-	60,112
Detecting Genetic Adaptation During Marine Invasions	47.RD	OCE-1357386	-	61,067
Analysis and Control of Mathematical Models of Flutering Plates	47.RD	DMS-1504697	-	60,882
MRI: Acquisition of a Field-Deployable Mass Spectrometer for Biogeochemical Research and Education	47.RD	OCE-1428915	-	94,537
RUI: Vitamin B12 and Nitrogen Regulation of Oceanic Dimethylsulfoniopropionate and Dimethylsulfide	47.RD	OCE-1436458	53,660	279,549
CIF21 DIBBs: Collaborative Research: Cyberinfrastructure for Interpreting and Archiving U-series Geochronologic Data	47.RD	ACI-1443037	59,413	112,247
Collaborative: IOS Full Proposal: RUI: Biting Hard with Soft Feeding Apparatuses	47.RD	IOS-1354917	-	89,403
REU Site: Next-Generation Bioinformatics for Genomics-Enabled Research in the Life Sciences	47.RD	DBI-1359301	-	113,741
RUI Impaired Metabolism and Performance in Crustaceans Exposed to Bacteria	47.RD	IOS-0725245	-	4,773
RUI: Collaborative: unPAK: Undergraduates Phenotyping Arabidopsis Knockouts: A Distributed Genomic Approach to Examine Evolutionarily Important Traits	47.RD	IOS-1355106	39,278	188,366

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RESEARCH AND DEVELOPMENT CLUSTER, continued:				
NATIONAL SCIENCE FOUNDATION, continued				
IUSE: Collaborative Project: Engaged Student Learning: Design and Development, Level I: Broadening the Path to the STEM Profession through Cybersecurity Learning	47.RD	DUE-1700254	-	40,797
Investigating the Effectiveness of Boot Camps in Developing a Diverse Software Development Workforce	47.RD	DGE-1561705	-	73,437
Passed Through from Purdue University: Strategies: Teaching Engineering Concepts to Harness Future Innovators and Technologists (TECHFIT)	47.RD	1312215-DRL / 4101-57846	-	89,585
Passed Through from National Radio Astronomy Observatory: Anatomy of a Jet-Cloud Interaction and Starburst in Minkowski's Object	47.RD	AST-0836064	-	3,919
Passed Through from South Carolina State University: LS-SCAMP 2013-2018 Year 2	47.RD	HRD-1305050 15(2)-581051-SCAMP-COC-SC	-	11,645
LS SCAMP 2013-2018 Year 3	47.RD	HRD-1305050 15-581051-SCAMP-COC-SC	-	(1,494)
Passed Through from National Center for Science and Civic Management: Building Mathematics Modules for Instruction Involving Environmental Concerns	47.RD	DUE-1224488	-	1,626
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	-	(332)
Center for Chemical Innovation: Center for Chemical Evolution	47.RD	RG-173-G10 / CHE-1504217	-	13,071
TOTAL NATIONAL SCIENCE FOUNDATION			<u>216,404</u>	<u>2,188,524</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	-	28,089
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	-	3,952
Measurement of Trace Gas & Particle Air-Surface Exchange in a Coastal Environment CASTNET V TO 0007 Consum for MARGA	66.RD	EP-W-16-015 / F013600357 / 6064160007	-	43,729
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>-</u>	<u>75,770</u>
US DEPARTMENT OF ENERGY				
Effects of Fine-Root Senescence Upon Soil Communities and Nutrient Flux into Soil Pools	81.RD	DE-SC0014379	-	44,289
TOTAL US DEPARTMENT OF ENERGY			<u>-</u>	<u>44,289</u>
US DEPARTMENT OF EDUCATION				
REACH FAR-Realizing Educational and Career Hopes - Foundation Augmentation Replication	84.RD	P407A100001	1,026	154,324
Project Talentum Academe	84.RD	S206A140029	159,979	362,213
Passed Through from the University of Virginia: WINGS	84.RD	R305A110703 / GM10128 138818	-	3,056
Passed Through from South Carolina Department of Education: Partnering to Improve Science and Mathematics Instruction and Student Achievement	84.RD	H63010008215 S366B140041	-	48,259
TOTAL US DEPARTMENT OF EDUCATION			<u>161,005</u>	<u>567,852</u>
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
Digitizing Twentieth Century Civil Rights Collections from the Avery Research Center for African American History and Culture	89.RD	NAR15-RD-10180-15	-	62,266
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			<u>-</u>	<u>62,266</u>

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College of Charleston
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2017

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Passed Through to Subrecipients	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, continued:				
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Role of Estrogen in Axon Regeneration and Synaptic Reorganization After Peripheral Nerve Injury	93.RD	R15NS099983	-	64,689
Passed Through from the University of South Carolina:				
Building Biomedical Research Pathways in Genetics, Neurobiology, and Chemical Biology	93.RD	5P20GM103499-14	-	1,775
INBRE 2015-2016	93.RD	2P20GM103499-15	-	13,664
INBRE 2016-2017	93.RD	P20GM103499 22050-Z220	-	153,777
Intracellular Delivery of New Anticancer tRNA Drug Complexed with a Cell-Penetrating Peptide	93.RD	2P20GM103499-15 / 22050-Z212	-	(901)
Intracellular Delivery of a New Anticancer tRNA Drug Complexed with a Cell-Penetrating Peptide 2016-2017	93.RD	P20GM103499 22050-Z220	-	68,470
Predictive Modeling of Lung Cancer Recurrence Using Alternative Splicing Events Versus Differential Expression Data	93.RD	5P20GM103499-16	-	9,825
South Carolina IDeA Network of Biomedical Research Excellence - Target and DRP Program	93.RD	2P20GM103499 -15 / 22050-Z209	-	(1,796)
South Carolina IDeA Network of Biomedical Research Excellence - Target and DRP Program 2016-2017	93.RD	P20GM103499 22050-Z220	-	73,254
Passed Through from the University of Virginia:				
ARRA - Minds in Motion	93.RD	5RC1HD063534-02	-	(2,143)
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	380,614
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	-	(82,257)
Evaluation of the Impacts and Implementation of the WINGS for Kids Social and Emotional Learning Afterschool Program	94.RD	10SIHNY003 GF13359-151731	-	220,780
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			-	138,523
US DEPARTMENT OF HOMELAND SECURITY				
Passed Through from SC Emergency Management Division:				
SCEMD-FEMA Funding 2015	97.RD	EMA-2012-GR-5284	-	1
Passed Through from Central U.S. Earthquake Consortium:				
2017 Earthquake Awareness and Education Proposal: SC	97.RD	EMW-2016-CA-00093	-	7,803
South Carolina Earthquake Education and Preparedness (SCEEP) Program 2016	97.RD	EMW-2015-CA-00202	1,950	10,433
TOTAL US DEPARTMENT OF HOMELAND SECURITY			1,950	18,237
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			1,548,090	5,828,217

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College of Charleston
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2017

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Grantor/Pass-through Grantor's Number	Passed Through to Subrecipients	Total Expenditures
STUDENT FINANCIAL ASSISTANCE CLUSTER:				
US DEPARTMENT OF EDUCATION				
Federal Supplemental Educational Opportunity Grant 2016-2017	84.007	P007A163774	-	247,057
Federal College Workstudy Program 2016-2017	84.033	P033A163774	-	248,113
Federal Perkins Loans	84.038	P038A043774	-	1,998,781
Federal Pell Grant Program 2015-2016	84.063	P063P150378	-	(722)
Federal Pell Grant Program 2016-2017	84.063	P063P160378	-	10,731,837
Federal Direct Loan Sub 2015-2016	84.268	P268K160378	-	(3,391)
Federal Direct Loan Unsub 2015-2016	84.268	P268K160378	-	(13,033)
Federal Direct Parent Loan 2015-2016	84.268	P268K160378	-	(17,986)
Federal Direct Grad Plus Loan 2015-2016	84.268	P268K160378	-	1,078
Federal Direct Loan Sub 2016-2017	84.268	P268K170378	-	14,793,845
Federal Direct Loan Unsub 2016-2017	84.268	P268K170378	-	20,016,606
Federal Direct Parent Loan 2016-2017	84.268	P268K170378	-	34,283,814
Federal Direct Grad Plus Loan 2016-2017	84.268	P268K170378	-	802,426
Teacher Education Assistance for College and Higher Education Grants 2016-2017	84.379	P379T170378	-	223,278
TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL ASSISTANCE CLUSTER			-	83,311,703
TRIO CLUSTER:				
US DEPARTMENT OF EDUCATION				
College of Charleston Upward Bound 2012-2017	84.047A	P047A120351	-	290,005
Upward Bound 2017-2022	84.047A	P047A171405	-	87,357
TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER			-	377,362
SPECIAL EDUCATION CLUSTER (IDEA):				
US DEPARTMENT OF EDUCATION				
Passed Through from South Carolina Department of Education: Project CREATE 2015-2016	84.027	H63010100915/H027A140081-14A	-	5,100
Project CREATE 2016-2017	84.027	H027A160081	-	19,658
TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)			-	24,758
OTHER PROGRAMS:				
US DEPARTMENT OF JUSTICE				
Passed Through from South Carolina Department of Public Safety: Radio Upgrade at the College of Charleston	16.738	2015-MU-BX-0408 1G15012	-	(13)
TOTAL US DEPARTMENT OF JUSTICE			-	(13)
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Passed Through from SC Humanities Council: Race and Social Justice Initiative	45.129	S0-50561-13 / 16-1664-1	-	8,000
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			-	8,000
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
College of Charleston Campus Suicide Prevention Grant 2013	93.243	5U79SM061458-03	-	45,918
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	45,918
US DEPARTMENT OF HOMELAND SECURITY				
Passed Through from SC Emergency Management Division: CofC Storm Damage 2015	97.036	FEMA-4241-DR-SC	-	74,196
CofC Storm Damage 2016	97.036	FEMA-4241-DR-SC	-	96,200
TOTAL US DEPARTMENT OF HOMELAND SECURITY			-	170,396
TOTAL OTHER PROGRAMS			-	224,301
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,548,090	\$ 89,766,341

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College of Charleston

Notes to the Schedule of Expenditures of Federal Awards *For the year ended June 30, 2017*

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). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

Note 2. Summary of Significant Accounting Policies 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, 2017, were based on predetermined fixed rates negotiated with the College's cognizant federal agency.

The College has elected not to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

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 \$1,738,924 as of June 30, 2017.

Note 4. Matching

Under the Federal Work Study program, the College matched \$50,677 in total compensation for the year ended June 30, 2017 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, 2017***

Note 4. Matching, Continued

Under the Federal Supplemental Education Opportunity Grant Program, the College matched \$96,803 in funds awarded to students for the year ended June 30, 2017 in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

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.



**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, 2017, 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, 2017. Our report includes a reference to other auditors who audited the financial statements of the 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 cursive script that reads "Elliott Davis Decosimo, LLC".

Greenville, South Carolina
September 29, 2017



**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, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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, 2017.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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, 2017, 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, 2017, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Cougar Club or the College of Charleston Foundation (discretely presented component units). Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for these discretely presented component units, are based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements as a whole. 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 20, 2017 except for the portion related to the Schedule of Expenditures of Federal Awards as to which the date is September 29, 2017.

College of Charleston

Schedule of Findings and Questioned Costs

For the year ended June 30, 2017

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:

<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 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***Summary Schedule of Prior Audit Findings******For the year ended June 30, 2017***

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