

MONTCALM  
COMMUNITY  
COLLEGE



Year Ended  
June 30, 2021

Single Audit Act  
Compliance

**Rehmann**

# MONTCALM COMMUNITY COLLEGE

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November 8, 2021

To the Board of Trustees  
Montcalm Community College  
Sidney, Michigan

We have audited the financial statements of the business type activities of *Montcalm Community College* (the "College") for the year ended December 31, 2020.



■ [Redacted]

■ [Redacted]

■ [Redacted]

■ [Redacted]

[Redacted]



## GOVERNMENT AUDITING STANDARDS

November 8, 2021

To the Board of Trustees  
Montcalm Community College  
Sidney, Michigan

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 of **Montcalm Community College** (the "College"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated November 8, 2021.

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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.

As part of obtaining reasonable assurance about whether the College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws,

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 College'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.



November 8, 2021

To the Board of Trustees  
Montcalm Community College  
Sidney, Michigan

We have audited the compliance of **Montcalm Community College**(the "College") 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, 2021. The College's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Independent Auditors' 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.



Year Ended June 30, 2021

Type of auditors' report

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

yes      X      no

Significant deficiency(ies) identified?

yes      X      none reported

yes      X      no

yes      X      no

yes      X      none reported

Unmodified

to be reported in accordance with  
2 CFR 200.516(a)?

yes      X      no

Identification of major program(s) over which material weakness(es) identified?

Significant deficiency(ies) identified?

21.019

COVID 19 Coronavirus Relief Fund

significant weakness

84.425

COVID 19 Higher Education Emergency Relief Fund

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

\$      750,000

Auditee qualified as low risk auditee?

X      yes      no



Year Ended June 30, 2021

No matters were reported.

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# MONTCALM COMMUNITY COLLEGE

## Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2021

No matters were reported.

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