



**OAKTON COMMUNITY COLLEGE
COMMUNITY COLLEGE DISTRICT NUMBER 535
DES PLAINES, ILLINOIS**

SINGLE AUDIT REPORT

For the Year Ended June 30, 2022



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OAKTON COMMUNITY COLLEGE
COMMUNITY COLLEGE DISTRICT NUMBER 535
DES PLAINES, ILLINOIS
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**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***

Board of Trustees
Oakton Community College
Community College District Number 535
Des Plaines, Illinois

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 discretely presented component unit of Oakton Community College - Illinois Community College District No. 535 (the College) as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise of the College’s basic financial statements, and have issued our report thereon dated November 8, 2022. The financial statements of Oakton Community College Educational 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 Oakton Community College Educational Foundation.

Report on 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) 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 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 or significant deficiencies may exist that have not been identified.

Report on 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 financial statements. 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
November 8, 2022

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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
Oakton Community College
Community College District Number 535
Des Plaines, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Oakton Community College, Community College District 535’s (the College) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, Oakton Community College, Community College District 535 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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibility for the Auditor Compliance section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 discretely presented component unit of the College as of and for the year ended June 30, 2022, and the related notes to financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated November 8, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. 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 basic 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.

Sikich LLP

Naperville, Illinois
November 8, 2022

**Oakton Community College
District Number 535**

Schedule of Federal Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Number	Federal Expenditures
MAJOR PROGRAMS			
U.S. Department of Education Student Financial Aid Cluster:			
Federal Supplemental Educational Opportunity Grants	84.007	EP007A41248	\$ 288,900
Federal Pell Grant Program	84.063	EP063P2119	5,287,161
Federal Work Study Program	84.033	P033A211248	30,000
Federal Direct Student Loans	84.268	P268K233255	<u>325,948</u>
Total Student Financial Aid Cluster			<u>5,932,009</u>
COVID-19 Higher Education Emergency Relief Fund (CRRSSA)- Student Portion	84.425E	P425E201160	546,484
COVID-19 Higher Education Emergency Relief Fund (ARPA)- Student Portion	84.425E	P425E201160	<u>5,525,673</u>
			6,072,157
COVID-19 Higher Education Emergency Relief Fund (CRSSA)- Institutional Portion	84.425F	P425F202608	5,129,169
COVID-19 Higher Education Emergency Relief Fund (ARPA)- Institutional Portion	84.425F	P425F202608	<u>2,894,968</u>
			8,024,137
Total Higher Education Emergency Relief Funds			<u>14,096,294</u>
Passed through Illinois Community College Board			
COVID-19 Governor's Emergency Education Relief (GEER I) Fund	84.425C	GEER -525	22,123
COVID-19 Governor's Emergency Education Relief (GEER II) Fund	84.425C	N/A	<u>265</u>
			22,388
Total Education Relief Funds			<u>14,118,682</u>
Total U.S. Department of Education (major)			<u>20,050,691</u>
Total Major Programs			<u>20,050,691</u>
NONMAJOR PROGRAMS			
U.S. Department of Education			
Adult Education - Basic Grants to States - Federal Basic	84.002A	F5350119	535,235
Adult Education - Basic Grants to States - EL Civics	84.002A	F5350119	<u>56,250</u>
Passed through Illinois Community College Board			591,485
Fulbright- Hays Group Programs Aboard Program	84.021A	P021A210005	96,620
COMPASS- Center for Organizing Minority Programs to Advance Student Success	84.031L	N/A	269,688
U.S. Department of Education TRIO Cluster:			
TRIO - Student Support Services FY21	84.042A	EP042A150193-18	265,179
TRIO - Student Support Services FY22	84.042A	EP042A150193	<u>59,524</u>
Total TRIO Cluster			<u>324,703</u>
Career and Technical Education - Basic Grants to States - CTE Postsecondary	84.048	CTE53519	211,868
Career and Technical Education - Basic Grants to States - CTE Advising and Resources Grant	84.048	LEAD-53521	<u>64,000</u>
			275,868
Total U.S. Department of Education (non-major)			<u>1,558,364</u>

**Oakton Community College
District Number 535**

Schedule of Federal Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Number	Federal Expenditures
NONMAJOR PROGRAMS (Continued)			
U.S. Department of Health and Human Services Passed through Illinois Department of Human Services Childcare Workforce Bonus Grant	93.UNKNOWN	N/A	\$ 2,456
Childcare Restoration Grant FY22	93.UNKNOWN	N/A	80,521
Total U.S. Department of Health and Human Services			82,977
U.S. Department of Labor Customized Apprenticeship Programming-IT	17.268	53520	18,503
Total U.S. Department of Labor			18,503
U.S. Department of Veteran Affairs Post-9/11 Veterans Educational Assistance	64.028	N/A	91,726
Total U.S. Department of Veteran Affairs			91,726
National Science Foundation - Education and Human Resources Education and Human Resources - NSF Supply Chain FY21 Passed through Norco Community College	47.076	DUE-1601452	56,924
Advanced Technological Education FY20	47.076	1800186	2,309
Advanced Technological Education FY21	47.076	1800186	35,278
STEM Scholars FY21	47.076	DUE-1833924	76,774
STEM Scholars FY22	47.076	DUE-1833924	64,528
Roosevelt-Noyce Grant	47.076	DIE-1660728	130
Total National Science Foundation - Education and Human Resources			235,943
U.S Department of Homeland Security COVID-19 Disaster Grants- Public Assistance Passed through Illinois Emergency Management Agency	97.036		27,805
Total U.S. Department of Homeland Security			27,805
Total Nonmajor Programs			2,015,318
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 22,066,009

**OAKTON COMMUNITY COLLEGE
DISTRICT NUMBER 535
DES PLAINES, ILLINOIS**

NOTES TO SCHEDULE OF FEDERAL AWARDS

June 30, 2022

Note A - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards has been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). It is a summary of the activity of the College's federal awards program prepared on the accrual basis of accounting. Accordingly, expenditures are recognized when the liability has been incurred and revenues are recognized when the qualifying expenditure has been incurred.

Note B - Federal Loan Program

For the year ended June 30, 2022, the College acted as a pass-through agency for Federal Direct Loans (subsidized and unsubsidized) to students in the amount of \$325,948.

Note C - Other Information

The College did not receive any federal insurance or federal noncash assistance and did not provide any amounts to sub-recipients.

The College did not elect to use the 10% de minimis indirect cost rate.

**OAKTON COMMUNITY COLLEGE
DISTRICT NUMBER 535
DES PLAINES, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting: _____ yes X no
 Material weakness(es) identified?
 Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal Control over major federal programs:
 Material weakness(es) identified? _____ yes X no
 Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major federal programs: *unmodified opinion* on Student Financial Aid Program Cluster and Higher Education Emergency Relief Funds/Governor's Emergency Education Relief Funds

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>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.063, 84.268 84.425E, 84.425F, 84.425C	Student Financial Aid Program Cluster Higher Education Emergency Relief Funds/Governor's Emergency Education Relief Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes _____ no

**OAKTON COMMUNITY COLLEGE
DISTRICT NUMBER 535
DES PLAINES, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2022

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

2022-001 Incorrect Pell Disbursement - Student Financial Aid Cluster Assistance Listing Number 84.007, 84.033, 84.063, 84.268, Grant Period - Year Ended June 30, 2022

Criteria: According to 34 CFR 690.63 students may qualify for a maximum Pell Grant award of \$6,495 for an award year. The maximum amount is awarded to students with a zero Expected Family Contribution (EFC) and full-time enrollment status. Students with less than full-time enrollment or more than a zero EFC are eligible for a reduced Pell award.

Condition: During our student file testing we noted one student out of forty had was not disbursed the correct Pell Grant award. Based on the student’s enrollment status and need, the College under awarded the student by \$680. We consider this to be an instance of noncompliance relating to the Eligibility Compliance Requirement.

Sample Description	Sample		Population from which the Sample was drawn		
	OPEID	Students Receiving Pell (#)	Pell Disbursed (\$)	Students Receiving Pell (#)	Pell Disbursed (\$)
Eligibility Sample	00989600	27	\$89,680	1,701	\$5,287,161

Finding Number	Student Identifier	OPEID	Pell Disbursed (\$)	Pell Under-payment (\$)	Pell Over-payment (\$)
2022-001	22	00989600	\$2,723	\$680	

Statistical sampling was not used when making sample selections.

Questioned Costs: \$0

Effect: One student received an incorrect amount of Pell award and was under awarded an amount of \$680.

**OAKTON COMMUNITY COLLEGE
DISTRICT NUMBER 535
DES PLAINES, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2022

Section III - Federal Award Findings and Questioned Costs (Continued)

2022-001 Incorrect Pell Disbursement - Student Financial Aid Cluster Assistance Listing Number 84.007, 84.033, 84.063, 84.268, Grant Period - Year Ended June 30, 2022 (Continued)

Cause: The College’s internal controls did not identify that the incorrect amount of Pell grant was awarded to the student. According to the Department of Education’s Pell matrix chart, the student was under awarded Pell in the amount of \$680.

Recommendation: We recommend the College closely monitor all student’s enrollment status to ensure all students receiving financial aid are disbursed the correct amount.

Views of Responsible Officials: Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

Section IV - Prior Year Audit Findings

2021-001: Return of Title IV - Student Financial Aid Cluster - Assistance Listing Number 84.007, 84.033, 84.063, 84.268, Grant Period - Year Ended June 30, 2021

Criteria: According to 34 CFR 668.22, the College is responsible to correctly determine the amount of Title IV earned by student and the remaining portion is to be timely returned to the U.S. Department of Education.

Condition/Context: During our Return of Title IV Fund testing, we noted that the College did not return Title IV Student Financial Aid in the required time frame for four out of twenty-five students we tested. We consider the untimely returns of Return of Title IV to be a significant deficiency relating to the Special Tests and Provisions Compliance Requirement.

Sample Description	Sample		Population from which the Sample was drawn		
	OPEID	Students Receiving Pell (#)	Pell Disbursed (\$)	Students Receiving Pell (#)	Pell Disbursed (\$)
Return of Title IV Sample	00989600	25	8,650	1,779	\$5,824,999

**OAKTON COMMUNITY COLLEGE
DISTRICT NUMBER 535
DES PLAINES, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2022

Section IV - Prior Year Audit Findings (Continued)

2021-001: Return of Title IV - Student Financial Aid Cluster - Assistance Listing Number 84.007, 84.033, 84.063, 84.268, Grant Period - Year Ended June 30, 2021 (Continued)

Finding Number	Student Identifier	OPEID	Pell Disbursed (\$)	Pell Under-payment (\$)	Pell Over-payment (\$)
2021-001	3	00989600	\$0	\$544	
2021-001	11	00989600	\$600		\$297
2021-001	18	00989600	\$1,224		\$606
2021-001	21	00989600	\$0	\$933	

Statistical sampling was not performed in the selection of the sample.

Questioned Costs: \$903

Effect: The College did not return unearned Title IV Funds to the U.S. Department of Education within the required time frame for four out of the twenty-five students tested.

Cause: The College's internal controls did not detect errors that the Title IV funds were not returned in the required time frame.

Recommendation: We recommend the various departments with the College responsible for identifying students who have ceased attendance coordinate with the financial aid and finance departments to ensure that the calculation of the Return of Title IV is accurate and the funds returned timely.

Views of Responsible Officials: Management agrees with the Single Audit finding and responses are found in the Correction Action Plan.

2022 Update

This finding was not repeated for the Year Ended June 30, 2022.

**OAKTON COMMUNITY COLLEGE
DISTRICT NUMBER 535
DES PLAINES, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2022

Section IV - Prior Year Audit Findings (Continued)

2021-002 Student Verification - Student Financial Aid Cluster Assistance Listing Number 84.007, 84.033, 84.063, 84.268, Grant Period - Year Ended June 30, 2021

Criteria: According to 34 CFR 690.63 students may qualify for a maximum Pell Grant award of \$6,345 for an award year. The maximum amount is awarded to students with a zero Expected Family Contribution (EFC) and full-time enrollment status. Students with less than full-time enrollment or more than a zero EFC are eligible for a reduced Pell award.

Condition: During our student file testing we noted one student out of forty had verification completed incorrectly where the student EFC changed which affected their Pell grant eligibility. Based on the student's enrollment status and need, the College under awarded the student by \$150. We consider this to be an instance of noncompliance relating to the Eligibility Compliance Requirement.

Sample Description	OPEID	Sample		Population from which the Sample was drawn	
		Students Receiving Pell (#)	Pell Disbursed (\$)	Students Receiving Pell (#)	Pell Disbursed (\$)
Eligibility Sample	00989600	26	\$84,037	1,779	\$5,824,999

Finding Number	Student Identifier	OPEID	Pell Disbursed (\$)	Pell Under-payment (\$)	Pell Over-payment (\$)
2021-002	18	00989600	\$1,311	\$150	

Statistical sampling was not used when making sample selections.

Questioned Costs: \$0

Effect: One student received an incorrect amount of Pell award and was under awarded an amount of \$150.

**OAKTON COMMUNITY COLLEGE
DISTRICT NUMBER 535
DES PLAINES, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2022

Section IV - Prior Year Audit Findings (Continued)

2021-002 Student Verification - Student Financial Aid Cluster Assistance Listing Number 84.007, 84.033, 84.063, 84.268, Grant Period - Year Ended June 30, 2021

Cause: The College's internal controls did not identify that the incorrect amount of Pell grant was awarded to the student. According to the Department of Education's Pell matrix chart, the student was under awarded Pell in the amount of \$150.

Recommendation: We recommend the College closely monitor all student's enrollment status to ensure all students receiving financial aid are disbursed the correct amount.

Views of Responsible Officials: Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

2022 Update

This finding was not repeated for the Year Ended June 30, 2022.

2021-003 HEERF Reporting - Higher Education Relief Funds Assistance Listing Number 84.425E, 84.425F, 84.425C, Grant Period - Year Ended June 30, 2021

Criteria: A College receiving funds under Section 18004 of the Act must submit, in a time and manner required by the Department of Education, a report to the Department of Education describing the use of funds distributed from Higher Education Emergency Relief Fund (HEERF) Grants. Further, Colleges that received HEERF I 18004(a)(1) Student Aid Portion award to publicly post the required seven reporting items on their website, as an initial report under Section 18004(e) of CARES Act, no later than thirty days after award, and update that information every forty-five days thereafter. On August 31, 2020, the Department of Education decreased the frequency of reporting after the initial thirty-day period from every forty-five days thereafter to ten days after the end of every calendar quarter. An College must publicly post Quarterly Budget and Expenditure Reporting forms within 10 days of every quarter to satisfy the quarterly Institutional Portion reporting requirements.

Condition: The College failed to post public records for the September 30, 2020 and December 31, 2020, quarterly reporting periods in a timely manner.. We consider this to be an instance of noncompliance relating to the Reporting Compliance Requirement.

**OAKTON COMMUNITY COLLEGE
DISTRICT NUMBER 535
DES PLAINES, ILLINOIS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2022

Section IV - Prior Year Audit Findings (Continued)

2021-003 HEERF Reporting - Higher Education Relief Funds Assistance Listing Number 84.425E, 84.425F, 84.425C, Grant Period - Year Ended June 30, 2021 (Continued)

Effect: The result is that the College did not post the required information to their website in a timely fashion.

Cause: The condition was an administrative oversight.

Recommendation: We recommend the College increase controls over reporting.

Views of Responsible Officials: Management agrees with the Single Audit finding and a response is included in the Corrective Action Plan.

2022 Update

This finding was not repeated for the Year Ended June 30, 2022.



Office of Student Financial Assistance 1600 East Golf Road
Des Plaines, Illinois 60016
847.635.1708
Fax 847.635.1706

OAKTON COMMUNITY COLLEGE

Corrective Action Plan

For the Year Ended June 30, 2022

2022-001 Incorrect Pell Disbursement - Student Financial Aid Cluster Assistance Listing Number 84.007, 84.033, 84.063, 84.268, Grant Period - Year Ended June 30, 2022

Condition Found

During our student file testing we noted one student out of forty had was not disbursed the correct Pell Grant award. Based on the student's enrollment status and need, the College under awarded the student by \$680. We consider this to be an instance of noncompliance relating to the Eligibility Compliance Requirement.

Corrective Action Plan

In response to this finding, Oakton Community College had already updated the student's federal Pell grant award, disbursed the additional Pell to the student, and reported the subsequent adjustment to COD on May 4, 2022. The Financial Aid Manager also met with the financial aid advisors to share the finding.

Responsible Person for Corrective Action Plan

Jamie Petersen, Manager of Student Financial Assistance
Dr. Cheryl Warmann, Registrar/Director of Student Financial Support

Implementation Date of Corrective Action Plan

May 4, 2022 – Student Record Adjustment
June 14, 2022 – Internal Training with Financial Aid Advisors