

**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

**Paul D. Joyce, CPA  
State Examiner**

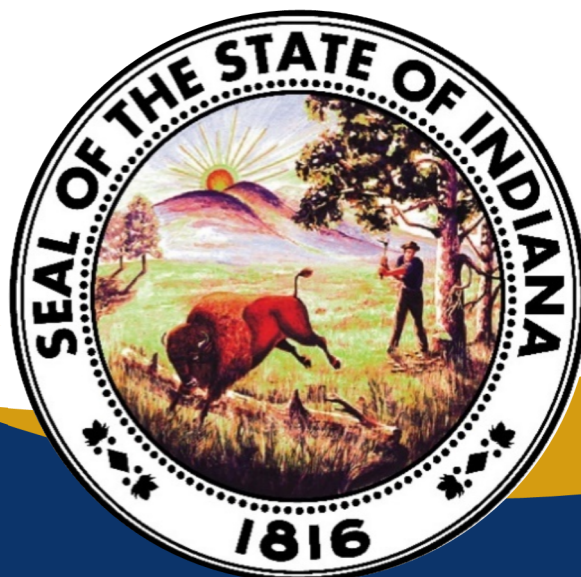
FEDERAL COMPLIANCE AUDIT REPORT

OF

IVY TECH COMMUNITY COLLEGE OF INDIANA

MARION COUNTY, INDIANA

July 1, 2023 to June 30, 2024



**FILED**

03/25/2025



## TABLE OF CONTENTS

| <u>Description</u>  | <u>Page</u> |
|---|-------------|
| Schedule of Officials .....   | 2           |
| Independent Auditor's on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....  | 3           |
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> ..... | 4-5         |
| Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance .....  | 6-8         |
| Schedule of Expenditures of Federal Awards and Accompanying Notes:  |             |
| Schedule of Expenditures of Federal Awards .....  | 10-15       |
| Notes to Schedule of Expenditures of Federal Awards .....   | 16          |
| Schedule of Findings and Questioned Costs .....   | 17-24       |
| Auditee-Prepared Document:  |             |
| Corrective Action Plan .....  | 26-29       |
| Other Reports .....   | 30          |

SCHEDULE OF OFFICIALS

| <u>Office</u>  | <u>Official</u>                  | <u>Term</u>                                  |
|--|----------------------------------|--|
| President  | Dr. Susan Ellspermann            | 07-01-23 to 06-30-25                         |
| Senior Vice President and<br>Chief Financial Officer | Dominick Chase                   | 07-01-23 to 06-30-25                         |
| Chair of the Board of Trustees                       | Stephanie Bibbs<br>Andrew Wilson | 07-01-23 to 08-03-23<br>08-04-23 to 06-30-25 |



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE IVY TECH COMMUNITY COLLEGE  
OF INDIANA, MARION COUNTY, INDIANA

We have audited the financial statements of the business-type activities, and the discretely presented component unit, of the Ivy Tech Community College of Indiana (College), a component unit of the State of Indiana, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 31, 2024, which contained unmodified opinions on those financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 31, 2024. Our report includes a reference to other auditors who audited the financial statements of the Ivy Tech Foundation, Inc., as described in our report on the College's 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 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.

Beth Kelley, CPA, CFE  
Deputy State Examiner

March 10, 2025



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE IVY TECH COMMUNITY COLLEGE  
OF INDIANA, MARION COUNTY, INDIANA

We have audited, in accordance with 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 the Ivy Tech Community College of Indiana (College), as of and for the year ended June 30, 2024, 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 31, 2024. Our report includes a reference to other auditors who audited the financial statements of the Ivy Tech Foundation, Inc., as described in our report on the College's financial statements. The financial statements of the Ivy Tech Foundation, Inc., 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 Ivy Tech Foundation, Inc., or that are reported on separately by those auditors who audited the financial statements of the Ivy Tech Foundation, Inc.

### ***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 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or 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.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Report on Compliance and Other Matters***

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, 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 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 College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE  
Deputy State Examiner

October 31, 2024, except for the Schedule of Expenditures  
of Federal Awards, for which the date is March 10, 2025



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF THE IVY TECH COMMUNITY COLLEGE  
OF INDIANA, MARION COUNTY, INDIANA

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited the Ivy Tech Community College of Indiana's (College) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024. 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, 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, 2024.

#### **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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Responsibilities for the Audit of 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.

#### **Other Matter - Federal Expenditures Not Included in the Compliance Audit**

The College's basic financial statements include the operations of the Ivy Tech Foundation, Inc., which is a component unit of the College. Expenditures of federal awards for this component unit, if any, are not included in the College's Schedule of Expenditures of Federal Awards during the year ended June 30, 2024. Our compliance audit, described in the *Opinion on Each Major Federal Program*, did not include the operations of the Ivy Tech Foundation, Inc., as component units are legally separate entities of the College and are subject to separate audits, as applicable in accordance with Indiana state statutes or regulations and the audit requirements of the Uniform Guidance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

***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 GAAS, *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 GAAS, *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 instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2024-003. Our opinion on each major federal program is not modified with respect to this matter.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

*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 to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The College's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

**Report on Internal Control over Compliance**

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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.


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. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2024-003, to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or 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. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001, 2024-002, and 2024-004, to be significant deficiencies.

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.

*Government Auditing Standards* require the auditor to perform limited procedures on the College's response to the internal control over compliance 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.

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.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

March 10, 2025

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the College. The schedule and notes are presented as intended by the College.

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

| Federal Grantor Agency                        |   |   | Federal Assistance Listing Number | Pass-Through Entity (or Other) Identifying Number | Pass Through To Subrecipient | Total Federal Awards Expended |
|---|---|---|-----------------------------------|---|------------------------------|-------------------------------|
| Cluster Title                                 | Federal Program Name  | Pass-Through Entity or Direct Grant         |                                   |   |                              |                               |
| <u>US DEPARTMENT OF AGRICULTURE</u>           |   |   |                                   |   |                              |                               |
|   | SOIL AND WATER CONSERVATION                                       | Northeast Community College                 | 10.902                            | NR203A750007C001-01-04                            | \$ -                         | \$ 9,485                      |
| <b>Total for federal grantor agency</b>       |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 9,485</b>               |
| <u>US DEPARTMENT OF COMMERCE</u>              |   |   |                                   |   |                              |                               |
|   | CHIPS INCENTIVES PROGRAM  | Applied Research Institute                  | 11.037                            | SA-22036.007                                      | \$ -                         | \$ 87,490                     |
| <b>Economic Development Cluster</b>           |   |   |                                   |   |                              |                               |
|   | ECONOMIC ADJUSTMENT ASSISTANCE                                    | Direct Grant                                | 11.307                            | 06-79-06301 URI: 116544                           | \$ -                         | \$ 2,761,280                  |
| <b>Total for Economic Development Cluster</b> |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 2,761,280</b>           |
| <b>Total for federal grantor agency</b>       |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 2,848,770</b>           |
| <u>US DEPARTMENT OF DEFENSE</u>               |   |   |                                   |   |                              |                               |
|   | NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS | Indiana Air National Guard                  | 12.401                            | ARC100674   | \$ -                         | \$ 1,331                      |
|   | NATIONAL GUARD CHALLENGE PROGRAM                                  | Indiana National Guard                      | 12.404                            | ARI100333   | \$ -                         | \$ 30,867                     |
|   | CYBERSECURITY CORE CURRICULUM                                     | Trustees of Purdue University               | 12.905                            | 13000952-033, H98230-20-1-0351                    | \$ -                         | \$ 528,062                    |
|   | CYBERSECURITY CORE CURRICULUM                                     | Trustees of Purdue University               | 12.905                            | 13001351-051, H98230-23-1-0087                    | \$ -                         | \$ 33,134                     |
| <b>Total for 12.905</b>                       |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 561,196</b>             |
| <b>Total for federal grantor agency</b>       |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 593,394</b>             |
| <u>US DEPARTMENT OF LABOR</u>                 |   |   |                                   |   |                              |                               |
| <b>Employment Service Cluster</b>             |   |   |                                   |   |                              |                               |
|   | EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES                | Direct Grant                                | 17.207                            | MI-33471-19-75-A-18                               | \$ -                         | \$ 16,500                     |
| <b>Total for Employment Service Cluster</b>   |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 16,500</b>              |
|   | TRADE ADJUSTMENT ASSISTANCE                                       | Indiana Department of Workforce Development | 17.245                            | Contract #0044232                                 |                              | \$ 168,965                    |
|   | WORKFORCE DATA QUALITY INITIATIVE (WQDI)                          | Direct Grant                                | 17.261                            | CC-38933-22-60-A-18                               | \$ -                         | \$ 670,137                    |

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

| Federal Grantor Agency                  |   | Federal Assistance Listing Number               | Pass-Through Entity (or Other) Identifying Number             | Pass Through To Subrecipient | Total Federal Awards Expended |
|---|---|---|---|------------------------------|-------------------------------|
| Cluster Title                           | Federal Program Name                              | Pass-Through Entity or Direct Grant             |   |                              |                               |
|   | H-1B JOB TRAINING GRANTS                          | Direct Grant                                    | HG-34343-20-60-A-18   | \$ -                         | \$ 410,087                    |
|   | H-1B JOB TRAINING GRANTS                          | American Association of Port Authorities        | MOU CSL DOL GRANT-AAPA  | \$ -                         | \$ 52,530                     |
|   |   |   | Total for 17.268  | \$ -                         | \$ 462,617                    |
|   | REENTRY EMPLOYMENT OPPORTUNITIES                  | Workforce Inc.                                  | n/a   | \$ -                         | \$ 41,975                     |
|   | REGISTERED APPRENTICESHIP                         | Direct Grant                                    | AP-38634-22-60-A-18   | \$ -                         | \$ 1,395,237                  |
|   | REGISTERED APPRENTICESHIP                         | Indiana Department of Workforce Development     | SAEF23102 Contract #0081081,<br>23AW60AP000046-01-01          | \$ -                         | \$ 35,306                     |
|   |   |   | Total for 17.285  |                              | \$ 1,430,543                  |
| <b>Total for federal grantor agency</b> |   |   |   | <b>\$ -</b>                  | <b>\$ 2,790,737</b>           |
| <u>US DEPARATMENT OF TREASURY</u>       |   |   |   |                              |                               |
|   | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | Trustees of Purdue University                   | Sub No. 23046583; Grant No. 20000666-076; Purdue No. 24013516 |                              | \$ 231,710                    |
|   | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | Columbus Area Chamber Foundation                | n/a   |                              | \$ 115,304                    |
|   | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | Northwest Indiana Forum Foundation              | 00111   |                              | \$ 239,583                    |
|   | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | Northwest Central Indiana Community Partnership | n/a   |                              | \$ 84,487                     |
|   | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | Wabash River Regional Development Authority     | n/a   |                              | \$ 66,753                     |
|   |   |   | Total for 21.027  | \$ -                         | \$ 737,837                    |
| <b>Total for federal grantor agency</b> |   |   |   | <b>\$ -</b>                  | <b>\$ 737,837</b>             |
| <u>NATIONAL SCIENCE FOUNDATION</u>      |   |   |   |                              |                               |
| <b>Research and Development Cluster</b> |   |   |   |                              |                               |
|   | ENGINEERING                                       | Nutramaize LLC                                  | PTE&FAIN:1926952  | \$ -                         | \$ 22,440                     |
|   | COMPUTER AND INFORMATION SCIENCE AND ENGINEERING  | Direct Grant                                    | 2216286   | \$ -                         | \$ 61,825                     |
|   | STEM Education                                    | Rutgers The State University                    | PID#828913 SUB#0557, 1801043                                  | \$ -                         | \$ 6,306                      |
|   | STEM Education                                    | Forsyth Technical Community College             | SUB#83837-003, 1800909  | \$ -                         | \$ (2,027)                    |
|   | STEM Education                                    | Trustees of Purdue University                   | SUBAWARD #10001339-005, 1758487                               | \$ -                         | \$ (174)                      |

IVY TECH COMMUNITY COLLEGE OF INDIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 June 30, 2024

| Federal Grantor Agency                      |   | Federal Assistance Listing Number              | Pass-Through Entity (or Other) Identifying Number | Pass Through To Subrecipient    | Total Federal Awards Expended |
|---|---|--|---|---------------------------------|-------------------------------|
| Cluster Title                               | Federal Program Name                                | Pass-Through Entity or Direct Grant            |   |                                 |                               |
|   | STEM Education                                      | Direct Grant                                   | 47.076  | 2000888                         | \$ - \$ 61,494                |
|   | STEM Education                                      | Direct Grant                                   | 47.076  | 2100166                         | \$ - \$ (37,667)              |
|   | STEM Education                                      | Indiana University                             | 47.076  | Subaward #9718 Prime #2308500   | \$ - \$ 13,726                |
| Total for 47.076                            |   |  |   | \$ -                            | \$ 41,658                     |
|   | NSF TECHNOLOGY, INNOVATION AND PARTNERSHIPS         | Direct Grant                                   | 47.084  | 2331586                         | \$ - \$ 29,098                |
| Total for Research and Development Cluster  |   |  |   | \$ -                            | \$ 155,021                    |
| <b>Total for federal grantor agency</b>     |   |  |   | <b>\$ -</b>                     | <b>\$ 155,021</b>             |
| <u>SMALL BUSINESS ADMINISTRATION</u>        |   |  |   |                                 |                               |
|   | SMALL BUSINESS DEVELOPMENT CENTERS                  | Indiana Economic Development Corporation       | 59.037  | A229-3-SBA-1078, SBAOEDSB230043 | \$ - \$ 55,383                |
|   | SMALL BUSINESS DEVELOPMENT CENTERS                  | Indiana Economic Development Corporation       | 59.037  | A343-4-SBDC-1044                | \$ - \$ 70,204                |
| Total for 59.037                            |   |  |   | \$ -                            | \$ 125,587                    |
| <b>Total for federal grantor agency</b>     |   |  |   | <b>\$ -</b>                     | <b>\$ 125,587</b>             |
| <u>ENVIRONMENTAL PROTECTION AGENCY</u>      |   |  |   |                                 |                               |
|   | PERFORMANCE PARTNERSHIP GRANTS                      | Indiana Department of Environmental Management | 66.605  | ARH101419                       | \$ - \$ 21,708                |
| <b>Total for federal grantor agency</b>     |   |  |   | <b>\$ -</b>                     | <b>\$ 21,708</b>              |
| <u>US DEPARTMENT OF ENERGY</u>              |   |  |   |                                 |                               |
|   | STATE ENERGY PROGRAM                                | Trustees of Purdue University                  | 81.041  | 81713                           | \$ - \$ 7,992                 |
| <b>Total for federal grantor agency</b>     |   |  |   | <b>\$ -</b>                     | <b>\$ 7,992</b>               |
| <u>US DEPARTMENT OF EDUCATION</u>           |   |  |   |                                 |                               |
| <b>Student Financial Assistance Cluster</b> |   |  |   |                                 |                               |
|   | FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS | Direct Grant                                   | 84.007  | P007A229176                     | \$ - \$ 3,117,101             |
|   | FEDERAL WORK-STUDY PROGRAM                          | Direct Grant                                   | 84.033  | P033A229176                     | \$ - \$ 723,187               |

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

| Federal Grantor Agency                                |   |   | Federal Assistance Listing Number | Pass-Through Entity (or Other) Identifying Number | Pass Through To Subrecipient | Total Federal Awards Expended |
|---|---|---|-----------------------------------|---|------------------------------|-------------------------------|
| Cluster Title   | Federal Program Name  | Pass-Through Entity or Direct Grant         |                                   |   |                              |                               |
|   | FEDERAL PELL GRANT PROGRAM  | Direct Grant                                | 84.063                            | P063P226733                                       | \$ -                         | \$ 105,882,003                |
|   | FEDERAL DIRECT STUDENT LOANS  | Direct Grant                                | 84.268                            | P268K236733                                       | \$ -                         | \$ 42,936,386                 |
| <b>Total for Student Financial Assistance Cluster</b> |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 152,658,677</b>         |
|   | ADULT EDUCATION - BASIC GRANTS TO STATES  | Indiana Department of Workforce Development | 84.002                            | AE22N102 Contract # 65925                         | \$ -                         | \$ 1,124                      |
|   | ADULT EDUCATION - BASIC GRANTS TO STATES  | Indiana Department of Workforce Development | 84.002                            | AE22L102 Contract # 65927                         | \$ -                         | \$ (4,217)                    |
|   | ADULT EDUCATION - BASIC GRANTS TO STATES  | Indiana Department of Workforce Development | 84.002                            | AE23L102 Contract # 74775                         | \$ -                         | \$ 42,223                     |
|   | ADULT EDUCATION - BASIC GRANTS TO STATES  | Indiana Department of Workforce Development | 84.002                            | AE23N102 Contract # 74811                         | \$ -                         | \$ 44,218                     |
| <b>Total for 84.002</b>                               |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 83,348</b>              |
|   | UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS   | Indiana University                          | 84.016A                           | SUB #8642_ITSC, P016A200016-22                    | \$ -                         | \$ 13,091                     |
|   | HIGHER EDUCATION_INSTITUTIONAL AID  | Indiana University                          | 84.031                            | SUB #9178, P031C210109-23                         | \$ -                         | \$ 113,212                    |
|   | FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION   | Direct Grant                                | 84.116Z                           | P116Z220077                                       | \$ -                         | \$ 860,984                    |
|   | FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION   | Direct Grant                                | 84.116Z                           | P116Z220079                                       | \$ -                         | \$ 9,435                      |
| <b>Total for 84.116</b>                               |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 870,419</b>             |
|   | INNOVATIVE APPROACHES TO LITERACY; PROMISE NEIGHBORHOODS; FULL-SERVICE COMMUNITY SCHOOLS; AND CONGRESSIONALLY DIRECTED SPENDING FOR ELEMENTARY AND SECONDARY EDUCATION COMMUNITY PROJECTS | University of Evansville                    | 84.215                            | S215N230018                                       | \$ -                         | \$ 2,767                      |
|   | INNOVATIVE APPROACHES TO LITERACY; PROMISE NEIGHBORHOODS; FULL-SERVICE COMMUNITY SCHOOLS; AND CONGRESSIONALLY DIRECTED SPENDING FOR ELEMENTARY AND SECONDARY EDUCATION COMMUNITY PROJECTS | Direct Grant                                | 84.215K                           | S215K230191                                       | \$ -                         | \$ 8,400                      |
| <b>Total for 84.215</b>                               |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 11,167</b>              |
|   | CENTERS FOR INTERNATIONAL BUSINESS EDUCATION  | Indiana University                          | 84.220                            | BL IN-4236302-IVY, P220A180008-19                 | \$ -                         | \$ 7,911                      |
|   | CENTERS FOR INTERNATIONAL BUSINESS EDUCATION  | Indiana University                          | 84.220                            | 9517_ITCC, P220A220003                            | \$ -                         | \$ 5,184                      |
| <b>Total for 84.220</b>                               |   |   |                                   |   | <b>\$ -</b>                  | <b>\$ 13,095</b>              |
|   | EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION   | RAND Corporation                            | 84.305                            | PO-0002971  | \$ -                         | \$ 6,390                      |
|   | GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS  | Fort Wayne Community Schools                | 84.334                            | Prime: P334A180143                                | \$ -                         | \$ 200,373                    |
| <b>Trio Cluster</b>                                   |   |   |                                   |   |                              |                               |
|   | TRIO_STUDENT SUPPORT SERVICES   | Direct Grant                                | 84.042A                           | P042A200749                                       | \$ -                         | \$ 196,496                    |
|   | TRIO_STUDENT SUPPORT SERVICES   | Direct Grant                                | 84.042A                           | P042A200690                                       | \$ -                         | \$ 280,971                    |

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

| Federal Grantor Agency |  | Federal Assistance Listing Number              | Pass-Through Entity (or Other) Identifying Number | Pass Through To Subrecipient | Total Federal Awards Expended |
|------------------------|--|--|---|------------------------------|-------------------------------|
| Cluster Title          | Federal Program Name                                     | Pass-Through Entity or Direct Grant            |   |                              |                               |
|                        | TRIO_STUDENT SUPPORT SERVICES                            | Direct Grant                                   | 84.042A   | P042A201220                  | \$ -                          |
|                        | TRIO_STUDENT SUPPORT SERVICES                            | Direct Grant                                   | 84.042A   | P042A201222                  | \$ -                          |
|                        |  |  | Total for 84.042                                  |                              | \$ 1,025,468                  |
|                        | TRIO_TALENT SEARCH                                       | Direct Grant                                   | 84.044  | P044A220683                  | \$ -                          |
|                        | TRIO_UPWARD BOUND  | Direct Grant                                   | 84.047  | P047A221086                  | \$ -                          |
|                        | TRIO_UPWARD BOUND  | Direct Grant                                   | 84.047  | P047A221077                  | \$ -                          |
|                        |  |  | Total for 84.047                                  |                              | \$ 616,258                    |
|                        | <b>Total for TRIO Cluster</b>                            |  |   |                              | <b>\$ -</b>                   |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS17                 | (341)                         |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS04                 | 1,477                         |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 22-0512-CP11                 | (79)                          |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 22-0512-ROIT                 | 70,929                        |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS06                 | 6,053                         |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS05                 | (8,886)                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS10                 | (36,394)                      |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS03                 | 15,888                        |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS08                 | 11,955                        |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS01                 | 373                           |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS07                 | (17,866)                      |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS15                 | 109                           |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS02                 | 70,903                        |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS11                 | 649                           |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | State of Indiana, Governor's Workforce Cabinet | 84.048A   | 23-0512-PS14                 | 1,176                         |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151023             | 412,810                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151005             | 398,675                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE15100502           | 220,541                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151078             | 209,340                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151096             | 111,233                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151041             | 372,827                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE15100501           | 127,974                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE150996             | 297,166                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE440244             | 376,486                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151069             | 518,314                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151050             | 432,699                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE15108703           | 493,734                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151087             | 597,665                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151014             | 341,327                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE150978             | 613,698                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE15109604           | 81,074                        |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE15109601           | 156,155                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE151032             | 866,218                       |
|                        | CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | Indiana Commission for Higher Education        | 84.048A   | 23-0719-HE150987             | 1,800,335                     |
|                        |  |  | Total for 84.048A                                 |                              | \$ 8,544,217                  |

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2024

| Federal Grantor Agency                            |   | Federal Assistance Listing Number  | Pass-Through Entity (or Other) Identifying Number | Pass Through To Subrecipient      | Total Federal Awards Expended |            |
|---|---|--|---|-----------------------------------|-------------------------------|------------|
| Cluster Title                                     | Federal Program Name  | Pass-Through Entity or Direct Grant  |   |                                   |                               |            |
|   | EDUCATION STABILIZATION FUND  | Greater Lafayette Commerce Community & Economic Development Foundation, Inc. | 84.425  | Subagreement No 3E_71231-0003     | \$ -                          | \$ 754,173 |
|   | EDUCATION STABILIZATION FUND  | Direct Grant   | 84.425M   | P425M200545                       | \$ -                          |            |
|   | EDUCATION STABILIZATION FUND  | Indiana Department of Education  | 84.425U   | CONTRACT 0071116, 7000S425U210013 | \$ 390,836                    | \$ 520,551 |
|   | EDUCATION STABILIZATION FUND  | Greater Lafayette Commerce Community & Economic Development Foundation, Inc. | 84.425U   | PRIME CONTRACT 59922              |                               | \$ 5,959   |
|   | EDUCATION STABILIZATION FUND  | Metropolitan School District of Lawrence Township                            | 84.425U   | PRIME CONTRACT 67391              | \$ -                          | \$ 49,600  |
| Total for 84.425                                  |   |  |   | \$ 390,836                        | \$ 1,330,283                  |            |
| <b>Total for federal grantor agency</b>           |   |  |   | <b>\$ 390,836</b>                 | <b>\$ 165,779,565</b>         |            |
| <u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> |   |  |   |                                   |                               |            |
|   | NIEHS HAZARDOUS WASTE WORKER HEALTH AND SAFETY TRAINING   | Regents of the University of Minnesota                                       | 93.142  | PO #008617807, U45ES006184        | \$ -                          | \$ 148,896 |
|   | NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS  | Community Health Network Foundation Inc                                      | 93.359  | IvyTech-HP7223                    | \$ -                          | \$ 120,946 |
|   | FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS | Indiana Department of Health   | 93.367  | ARH1MS112                         | \$ -                          | \$ 8,550   |
|   | FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS | Indiana Department of Health   | 93.367  | CU100199                          |                               | \$ 5,063   |
| Total for 93.367                                  |   |  |   | \$ -                              | \$ 13,613                     |            |
|   | BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES   | Indiana Family and Social Services Administration                            | 93.958  | #000058419                        | \$ -                          | \$ 78,443  |
|   | BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE  | Indiana Family and Social Services Administration                            | 93.959  | 3B8TI010019 CONT #042605          | \$ -                          | \$ 68,926  |
|   | BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE  | Indiana Family and Social Services Administration                            | 93.959  | B08TI084642 CONT #071927          | \$ -                          | \$ 63,920  |
| Total for 93.959                                  |   |  |   | \$ -                              | \$ 132,846                    |            |
|   | MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES  | Indiana Department of Health   | 93.994  | ARH100826                         | \$ -                          | \$ 7,565   |
| <b>Total for federal grantor agency</b>           |   |  |   | <b>\$ -</b>                       | <b>\$ 502,309</b>             |            |
| <b>Total Federal Awards Expenditures</b>          |   |  |   | <b>\$ 390,836</b>                 | <b>\$ 173,572,405</b>         |            |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

IVY TECH COMMUNITY COLLEGE OF INDIANA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FY24

**Note 1. Scope of Review**

All expenses on federal awards expended by Ivy Tech Community College of Indiana (College) have been included in the Schedule of Expenditures of Federal Awards (Schedule).

**Note 2. Basis of Presentation**

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards requires an annual audit of any entity expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with the Indiana Code (IC 5-11-1 et seq.), audits of universities shall be conducted annually. Because the Schedule presents only a selected portion of the activities of the College, it is not intended to and does not present either the financial position, change in net position, or change in cash flows of the College.

The accounting principles followed by the College and used in preparing the accompanying Schedule are as follows:

**Awards Other Than Student Financial Assistance**

Deductions (expenditures) for direct costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in the U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Moreover, expenditures include a portion of costs associated with general college activities (indirect costs) which are allocated to federal awards under negotiated indirect cost rates or rates specific to a funding opportunity.

**Student Financial Assistance**

Expenditures are recognized and reported in the Schedule for non-loan awards made to students under various programs, e.g., Pell, SEOG and Federal Work-Study. Student loan programs are funded by the federal government mainly under the Direct Loan program.

**Note 3. Summary of Significant Accounting Policies**

The accompanying Schedule has been prepared in a format that presents summary financial information of the federal funds awarded to the College directly from federal agencies as well as amounts received as sub grantee of other organizations. The College did not elect to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs.

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statements:

Type of auditor's report issued:

| Name of Opinion Unit                | Opinion Issued |
|-------------------------------------|----------------|
| Business-Type Activities            | Unmodified     |
| Discretely Presented Component Unit | Unmodified     |

Internal control over financial reporting:

|                                      |               |
|--------------------------------------|---------------|
| Material weaknesses identified?      | none reported |
| Significant deficiencies identified? | none reported |

Noncompliance material to financial statements noted? none reported

Federal Awards:

Internal control over major programs:

|                                      |     |
|--------------------------------------|-----|
| Material weaknesses identified?      | yes |
| Significant deficiencies identified? | yes |

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

| Assistance Listings Number | Name of Federal Program or Cluster                  | Opinion Issued |
|----------------------------|---|----------------|
|                            | Student Financial Assistance Cluster                | Unmodified     |
|                            | TRIO Cluster  | Unmodified     |
| 11.307                     | Economic Adjustment Assistance                      | Unmodified     |
| 17.285                     | Registered Apprenticeship                           | Unmodified     |
| 84.116Z                    | Fund for the Improvement of Postsecondary Education | Unmodified     |

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

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

No matters are reportable.

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2024-001**

Subject: Economic Adjustment Assistance - Special Tests and Provisions - Wage Rate Requirements  
Federal Agency: US Department of Commerce  
Federal Program: Economic Adjustment Assistance  
Assistance Listings Number: 11.307  
Federal Award Number and Year (or Other Identifying Number): 06-79-06301 URI: 116544  
Pass-Through Entity: Direct  
Compliance Requirements: Special Tests and Provisions - Wage Rate Requirements  
Audit Finding: Significant Deficiency

*Condition and Context*

An effective internal control system was not in place at the College in order to ensure compliance with the following compliance requirement: Special Tests and Provisions - Wage Rate Requirement.

The College could not provide documentation or evidence to verify a review that the weekly certified payrolls were submitted by the contractor.

The lack of effective internal controls was an isolated issue to one contractor during the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

The College's management was unable to provide documentation to verify a review that certified payrolls were submitted by the contractor due to policies and procedures not being adequate to retain the documentation for the special tests and provisions - wage rate requirement.

*Effect*

Without the proper implementation of an effectively designed system of internal controls, the College cannot ensure the wage rate requirement is met. Noncompliance with the Special Tests and Provisions - Wage Rate Requirements compliance requirement could have resulted in the loss of federal funds to the College.

*Questioned Costs*

There were no questioned costs identified.

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Recommendation*

We recommended that the College's management strengthen the internal controls related to the compliance requirement listed above. We also recommended strengthening its policies and procedures to ensure appropriate supporting documentation for evidence of review and other internal controls procedures for federal programs is retained to be presented for audit.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2024-002**

Subject: TRIO Cluster - Eligibility

Federal Agency: US Department of Education

Federal Programs: Student Support Services, Talent Search, Upward Bound

Assistance Listings Numbers: 84.042A, 84.044, 84.047

Federal Award Numbers and Years (or Other Identifying Numbers): P042A200749, P042A200690,  
P042A201220, P042A201222,  
P044A220683, P047A221086,  
P047A221077

Compliance Requirement: Eligibility

Audit Finding: Significant Deficiency

*Condition and Context*

An effective internal control system was not in place at the College to ensure compliance with the eligibility requirements. The following internal control deficiencies over determination of eligibility were noted:

- For TRIO Student Support Services, 2 of the 42 students tested from the Richmond Campus did not have evidence of internal controls over admission to the program.
- For TRIO Talent Search, 1 of the 40 students tested from the Northwest (Lake) Campus did not have evidence of internal controls over admission to the program.
- For TRIO Upward Bound, 4 of the 26 students tested from the Indianapolis Campus did not have evidence of internal controls over admission to the program.

The lack of internal controls was isolated to three of the seven campuses that host a TRIO program.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

The College's management was unable to provide documentation that a review of students being properly admitted into the TRIO Program was performed. This was due to policies and procedures not being adequate to retain the documentation for TRIO Eligibility.

*Effect*

The failure to establish an effective internal control system could enable material noncompliance to go undetected. Noncompliance with the Eligibility compliance requirement could have resulted in the loss of federal funds to the College.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the College's management strengthen the internal controls related to the compliance requirement listed above. We also recommended strengthening its policies and procedures to ensure appropriate supporting documentation for evidence of review and other internal control procedures for federal programs are retained to be presented for audit.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2024-003**

Subject: TRIO Cluster - Reporting

Federal Agency: US Department of Education

Federal Programs: Student Support Services, Upward Bound

Assistance Listings Numbers: 84.042A, 84.047

Federal Award Numbers and Years (or Other Identifying Numbers): P042A200749, P042A200690,  
P042A201220, P042A201222,  
P044A220683, P047A221086,  
P047A221077

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Other Matters

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition and Context*

An effective internal control system was not in place at the College to ensure compliance with requirements related to the Reporting compliance requirement. The following errors in the fiscal year 2023 Annual Performance Report (APR) were noted:

- For Student Support Services at the Indianapolis campus, key line items were tested for 16 students. For 2 students, field 27 "College Grade Level (at the end of academic year)" was inaccurately reported.
- For Student Support Services at the Richmond campus, key line items were tested for 17 students.
  - For 1 student, field 18 "Date of First Project Service" was inaccurately reported.
  - For 2 students, field 19 "College Grade Level (entry into project)" was inaccurately reported.
  - For 3 students, field 23 "Enrollment Status (at the end of academic year)" was inaccurately reported.
  - For 2 students, field 24 "Academic Standing" was inaccurately reported.
  - For 1 student, field 27 "College Grade Level (at end of academic year)" was inaccurately reported.
- For Upward Bound at the Indianapolis campus, key line items were tested for 6 students. For 4 students, field 28 "Participation Level for reporting year" was inaccurately reported.
- For Upward Bound at the Muncie campus, key line items were tested for 6 students.
  - For 2 students, field 16 "Eligibility" was inaccurately reported.
  - For 1 student, field 17 "At Risk: Reading Language Arts or Math Proficiency Not Achieved (at time of initial selection)" was inaccurately reported.

The lack of effective internal controls and noncompliance was a systemic issue at 4 of the 7 campuses that were reported on the TRIO Program during the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.329(c)(1) states in part: "The recipient or subrecipient must submit performance reports as required by the Federal award. . . ."

34 CFR 646.32(c) states in part:

*"Recordkeeping.* A grantee must maintain participant records that show—

- (1) The basis for the grantee's determination that each participant is eligible to participate in the project under sec. 646.3;
- (2) The grantee's basis for determining the academic need for each participant;
- (3) The services that are provided to each participant;
- (4) The performance and progress of each participant by cohort for the duration of the participant's attendance at the grantee's institution . . ."

*Cause*

The College's management had not developed an effective system of internal controls that would have ensured compliance with the Reporting compliance requirement. The College had not developed policies and procedures to verify that TRIO Cluster reporting agreed with supporting records.

*Effect*

Without the proper implementation of an effectively designed system of internal control, the College cannot ensure reporting for TRIO Cluster is accurate and in agreement with supporting records. Noncompliance with the reporting requirement could have resulted in the loss of federal funds to the College.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the College's management strengthen the internal controls related to the compliance requirement listed above. We also recommended strengthening its policies and procedures to ensure reporting for the TRIO Cluster programs agree with supporting records of the College.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2024-004***

Subject: TRIO Cluster - Special Tests and Provisions - Core  
Curriculum Instruction in the Upward Bound Program  
Federal Agency: US Department of Education  
Federal Program: Upward Bound Program  
Assistance Listings Number: 84.047  
Federal Award Numbers and Years (or Other Identifying Numbers): P047A221086, P047A221077  
Compliance Requirement: Special Tests and Provisions - Core Curriculum  
Instruction in the Upward Bound Program  
Audit Finding: Significant Deficiency

*Condition and Context*

An effective internal control system was not in place at the College to ensure compliance with the Special Tests and Provisions - Core Curriculum Instruction in the Upward Bound Program compliance requirement.

Applications for 15 participants in the Upward Bound Program were tested for evidence of review by 2 members of the TRIO staff. For 2 of the 15 applications tested, both from the Indianapolis campus, there was no documentation of a dual review at the Indianapolis campus.

The lack of internal controls was isolated to one campus during the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

The College's management was unable to provide evidence of review of applications for the TRIO Program was performed. This was due to policies and procedures not being adequate to retain the documentation for the TRIO Special Tests and Provisions - Core Curriculum Instruction in the Upward Bound Program.

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the Special Tests and Provisions - Core Curriculum Instruction in the Upward Bound Program compliance requirement could have resulted in the loss of federal funds to the College.

IVY TECH COMMUNITY COLLEGE OF INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the College's management strengthen the internal controls related to the compliance requirement listed above. We also recommended strengthening its policies and procedures to ensure appropriate supporting documentation for evidence of review and other internal control procedures for federal programs are retained to be presented for audit.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the College. The document is presented as intended by the College.

CORRECTIVE ACTION PLAN

**FINDING 2024-001** (Auditor Assigned Reference Number)

**Finding Subject:** Economic Adjustment Assistance - Special Tests and Provisions – Wage Rate Requirements

**Contact Person Responsible for Corrective Action:** Nichole Stitt, AVP Sponsored Programs

**Contact Phone Number and Email Address:** 317-921-4800 ext. 084987 and nstitt@ivytech.edu

**Views of Responsible Officials:**

We concur with the finding.

**Description of Corrective Action Plan:**

The college will develop an internal control that is documented for the Special Tests and Provisions - Wage Rate Requirement.

**Anticipated Completion Date:**

The projected date of completion for the CAP mentioned above is June 30, 2025.

50 WEST FALL CREEK PARKWAY NORTH DRIVE  
INDIANAPOLIS, INDIANA 46208-5752  
1-888-IVY-LINE  
(888-489-5463)

Ivy Tech is an accredited, equal opportunity, affirmative action community college.

**FINDING 2024-002** (Auditor Assigned Reference Number)

**Finding Subject:** TRIO - Eligibility

**Contact Person Responsible for Corrective Action:** Nichole Stitt, AVP Sponsored Programs  
**Contact Phone Number and Email Address:** 317-921-4800 ext. 084987 and nstitt@ivytech.edu

**Views of Responsible Officials:**

We concur with the finding.

**Description of Corrective Action Plan:**

The college will develop an internal control system to ensure compliance with TRIO – Eligibility requirements.

**Anticipated Completion Date:**

The projected date of completion for the CAP mentioned above is June 30, 2025.

50 WEST FALL CREEK PARKWAY NORTH DRIVE  
INDIANAPOLIS, INDIANA 46208-5752  
1-888-IVY-LINE  
(888-489-5463)

Ivy Tech is an accredited, equal opportunity, affirmative action community college.

**FINDING 2024-003** (Auditor Assigned Reference Number)

**Finding Subject:** TRIO - Reporting

**Contact Person Responsible for Corrective Action:** Nichole Stitt, AVP Sponsored Programs  
**Contact Phone Number and Email Address:** 317-921-4800 ext. 084987 and [nstitt@ivytech.edu](mailto:nstitt@ivytech.edu)

**Views of Responsible Officials:**

We concur with the finding.

**Description of Corrective Action Plan:**

The college will develop an internal control system to ensure compliance with the requirement related to the TRIO reporting compliance requirement.

**Anticipated Completion Date:**

The projected date of completion for the CAP mentioned above is June 30, 2025.

The Student Support Services APR process was corrected in April 2024, a query interfacing with Banner to identify errors in the APRs submitted by each campus, was created.

50 WEST FALL CREEK PARKWAY NORTH DRIVE  
INDIANAPOLIS, INDIANA 46208-5752  
1-888-IVY-LINE  
(888-489-5463)

Ivy Tech is an accredited, equal opportunity, affirmative action community college.

**FINDING 2024-004** (Auditor Assigned Reference Number)

**Finding Subject:** TRIO – Special Tests and Provisions – Core Curriculum in the Upward Bound Program

**Contact Person Responsible for Corrective Action:** Nichole Stitt, AVP Sponsored Programs

**Contact Phone Number and Email Address:** 317-921-4800 ext. 084987 and [nstitt@ivytech.edu](mailto:nstitt@ivytech.edu)

**Views of Responsible Officials:**

We concur with the finding.

**Description of Corrective Action Plan:**

The college will develop an internal control system to ensure compliance with the Special Test and Provisions – Core Curriculum Instruction in the Upward Bound Program requirements.

**Anticipated Completion Date:**

The projected date of completion for the CAP mentioned above is June 30, 2025.

50 WEST FALL CREEK PARKWAY NORTH DRIVE  
INDIANAPOLIS, INDIANA 46208-5752  
1-888-IVY-LINE  
(888-489-5463)

Ivy Tech is an accredited, equal opportunity, affirmative action community college.

## OTHER REPORTS

In addition to this report, other reports may have been issued for the College. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.