

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

FEDERAL SINGLE AUDIT REPORT
IVY TECH COMMUNITY COLLEGE OF INDIANA
INDIANAPOLIS, INDIANA
July 1, 2017 to June 30, 2018



FILED
03/20/2019

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SCHEDULE OF COLLEGE OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President	Dr. Susan Ellspermann	07-01-17 to 06-30-19
Senior Vice President and Chief Financial Officer	Christopher Ruhl (Vacant) William M. Hawkins	07-01-17 to 07-31-17 08-01-17 to 10-15-17 10-16-17 to 06-30-19
Chairman of the Board of Trustees	Michael Dora Paula Hughes-Schuh	07-01-17 to 08-02-18 08-03-18 to 08-02-19



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

TO: THE OFFICIALS OF IVY TECH COMMUNITY COLLEGE OF INDIANA, INDIANAPOLIS, INDIANA

We have audited the financial statements of the business-type activities and the discretely presented component unit of Ivy Tech Community College of Indiana (College), a component unit of the State of Indiana, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 25, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 25, 2018. Our report includes a reference to other auditors who audited the financial statements of the Ivy Tech Foundation, Inc. (Foundation), 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements, as a whole.

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

October 25, 2018



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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*

TO: THE OFFICIALS OF IVY TECH COMMUNITY COLLEGE OF INDIANA, INDIANAPOLIS, INDIANA

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 Ivy Tech Community College of Indiana (College), a component unit of the State of Indiana, as of and for the year ended June 30, 2018, 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 25, 2018. Our report includes a reference to other auditors who audited the financial statements of Ivy Tech Community College Foundation, Inc. (Foundation), as described in our report on the College's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.


Paul D. Joyce, CPA
State Examiner

October 25, 2018



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

TO: THE OFFICIALS OF IVY TECH COMMUNITY COLLEGE OF INDIANA, INDIANAPOLIS, INDIANA

Report on Compliance for Each Major Federal Program

We have audited 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, 2018. The College's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the College's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.

Opinion on Each Major Federal Program

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

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

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 items 2018-004 and 2018-005. Our opinion on each major federal program is not modified with respect to these matters.

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

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.


A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001, 2018-0002, 2018-003, 2018-004, and 2018-005, that we consider to be material weaknesses.

The College's response to the internal control over compliance 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.

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

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.


Paul D. Joyce, CPA
State Examiner

March 8, 2019

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.

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IVY TECH COMMUNITY COLLEGE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
US DEPARTMENT OF EDUCATION					
Student Financial Assistance Cluster					
Federal Supplemental Educational Opportunity Grants	Direct Grant	84.007		\$ -	\$ 3,096,183
Federal Work-Study Program	Direct Grant	84.033		\$ -	\$ 833,804
Federal Pell Grant Program	Direct Grant	84.063		\$ -	\$ 109,682,490
Federal Direct Student Loans	Direct Grant	84.268		\$ -	\$ 66,507,144
Total for cluster				\$ -	\$ 180,119,621
Trio Cluster					
TRIO Student Support Services	Direct Grant	84.042	P042A150724	\$ -	\$ 244,474
TRIO Student Support Services	Direct Grant	84.042	P042A150768	\$ -	\$ 229,199
TRIO Student Support Services	Direct Grant	84.042	P042A151027	\$ -	\$ 235,570
TRIO Student Support Services	Direct Grant	84.042	P042A151019	\$ -	\$ 206,613
Total for CFDA 84.042				\$ -	\$ 915,856
TRIO Talent Search	Direct Grant	84.044	P044A120907	\$ -	\$ 27,343
TRIO Talent Search	Direct Grant	84.044	P044A170680	\$ -	\$ 221,812
Total for CFDA 84.044				\$ -	\$ 249,155
TRIO Upward Bound	Direct Grant	84.047	P047A171326	\$ -	\$ 120,947
Total for cluster				\$ -	\$ 1,285,958
Total for federal grantor agency				\$ -	\$ 181,405,579
NATIONAL SCIENCE FOUNDATION					
Research and Development Cluster					
Education and Human Resources	Direct Grant	47.076	DUE-1400470	\$ -	\$ 24,423
Education and Human Resources	Direct Grant	47.076	DUE-1304619	\$ -	\$ 138,341
Education and Human Resources	Purdue University	47.076	4101-72917	\$ -	\$ 7,389
Education and Human Resources	Montgomery County Community College	47.076	NBC2-18-005	\$ -	\$ 38,395
Total for CFDA 47.076				\$ -	\$ 208,548
Total for cluster				\$ -	\$ 208,548
Total for federal grantor agency				\$ -	\$ 208,548
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE					
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	Direct Grant	10.226	2013-38414-20918	\$ -	\$ 14,584
Total for federal grantor agency				\$ -	\$ 14,584
US DEPARTMENT OF AGRICULTURE					
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Direct Grant	10.561	Cont # 23111	\$ -	\$ 12,774
Total for cluster				\$ -	\$ 12,774
Rural Development Cooperative Agreement Program	Northeast Community College	10.U01	210910-06-02	\$ -	\$ 1,120
Total for federal grantor agency				\$ -	\$ 13,894
US DEPARTMENT OF COMMERCE					
Economic Development Administration	Direct Grant	11.300	06-01-06055	\$ -	\$ 17,885
Total for federal grantor agency				\$ -	\$ 17,885
US DEPARTMENT OF DEFENSE					
Information Security Grants	Purdue University	12.902	4104-83423; CONEUS 18035717	\$ -	\$ 6,465
Total for federal grantor agency				\$ -	\$ 6,465

IVY TECH COMMUNITY COLLEGE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>US DEPARTMENT OF LABOR</u>					
Youthbuild	Direct Grant	17.274	YC-25409-14-60-A-18	\$ -	\$ 682,082
Apprenticeship USA Grants	Indiana Department of Workforce Development	17.285	APPEXP6102 CONTRACT #19416	\$ -	\$ 82,329
H-1B Job Training Grants	Direct Grant	17.268	HG-29349-16-60-A-18	\$ -	\$ 723,258
Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants	Direct Grant	17.282	TC-26441-14-60-A-18	\$ 54,677	\$ 535,332
Registered Apprenticeship	South Central Louisiana Technical College	17.201	Contract	\$ -	\$ 8,717
Total for federal grantor agency				<u>\$ 54,677</u>	<u>\$ 2,031,718</u>
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>					
Education	Purdue University	43.008	Contract	\$ -	\$ 10,000
Total for federal grantor agency				<u>\$ -</u>	<u>\$ 10,000</u>
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>					
Promotion of the Humanities Challenge Grants	Direct Grant	45.130	CZ-50312-13	\$ -	\$ 1,611
Grants to States	Direct Grant	45.310	LS0017001517-Cont # 21291	\$ -	\$ 9,488
Total for federal grantor agency				<u>\$ -</u>	<u>\$ 11,099</u>
<u>NATIONAL SCIENCE FOUNDATION</u>					
Social, Behavioral, and Economic Sciences	University of New Mexico	47.075	394076-87R2; DUE-1205138	\$ -	\$ 756
Education and Human Resources	Indiana University	47.076	164356 PO#1908178	\$ -	\$ 50,659
Education and Human Resources	Indiana University	47.076	FAIN 1618408 PO#1929834	\$ -	\$ 46,153
Education and Human Resources	Purdue University	47.076	SUB 4101-75435	\$ -	\$ 17,230
Education and Human Resources	Purdue University	47.076	SUB 4101-84306	\$ -	\$ 6,295
Education and Human Resources	Penn State University	47.076	5656-ITCC-NSF-0630	\$ -	\$ 3,695
Education and Human Resources	Madison Community College	47.076	KCT-PS-697	\$ -	\$ 128,375
Total for CFDA 47.076				<u>\$ -</u>	<u>\$ 252,407</u>
Total for federal grantor agency				<u>\$ -</u>	<u>\$ 253,163</u>
<u>SMALL BUSINESS ADMINISTRATION</u>					
Small Business Development Centers	Indiana Office of Small Business and Entrepreneurship	59.037	A342-8-SBDC-18-108	\$ -	\$ 59,166
Small Business Development Centers	Indiana Office of Small Business and Entrepreneurship	59.037	A69-7-SBDC-16-207	\$ -	\$ 50,485
Small Business Development Centers	Indiana Office of Small Business and Entrepreneurship	59.037	A69-16-SBDC-2005	\$ -	\$ (89)
Total for CFDA 47.076				<u>\$ -</u>	<u>\$ 109,562</u>
Total for federal grantor agency				<u>\$ -</u>	<u>\$ 109,562</u>
<u>DEPARTMENT OF EDUCATION</u>					
Higher Education Institutional Aid	Direct Grant	84.031	P031A110176 (84.031A)	\$ -	\$ 23,786
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	A58-7-CI-3909	\$ -	\$ 57,223
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	EDS # A58-7-17-CI-3906	\$ -	\$ 34,606
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	EDS # A58-7-17CI-3907	\$ -	\$ 1,121
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	EDS # A58-7-17CI-3908	\$ -	\$ 15,937
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS6D102; CONT #17338	\$ -	\$ (35)
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS6G102; CONT #17350	\$ -	\$ -
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS6I102; CONT #17545	\$ -	\$ 0
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS6K102; CONT # 17343	\$ -	\$ 0
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS6L102; CONT #17352	\$ -	\$ -
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7D102-Cont #22882	\$ -	\$ 664,944
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7F102-Cont #22835	\$ -	\$ 584,898
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7G102-Cont #22856	\$ -	\$ 685,805
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7H102-Cont#22892	\$ -	\$ 356,772
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7K102-Cont# 22905	\$ -	\$ 291,519
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7A102-Cont# 22883	\$ -	\$ 675,671

IVY TECH COMMUNITY COLLEGE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7B102-Cont #23469	\$ -	\$ 386,407
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPSY1102- Cont #22904	\$ -	\$ 1,400,144
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7C102-Cont #22890	\$ -	\$ 259,976
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7I102-Cont #22889	\$ -	\$ 258,516
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7M102-Cont #23477	\$ -	\$ 206,231
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7E102-Cont #22859	\$ -	\$ 310,792
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7J102-Cont #23439	\$ -	\$ 267,906
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS7N102-Cont #23480	\$ -	\$ 271,326
Total for CFDA 84.048				<u>\$ -</u>	<u>\$ 6,729,759</u>
Centers for International Business Education	Indiana University	84.220	BL-4236301-IT	\$ -	\$ 6,438
Education Research, Development and Dissemination	Stanford University	84.305	61122817-108022	\$ -	\$ 2,691
Gaining Early Awareness and Readiness for Undergraduate Programs	Commission for Higher Ed	84.334	P33S160023 - Cont #25132	\$ -	\$ 2,211
Total for federal grantor agency				<u>\$ -</u>	<u>\$ 6,764,885</u>
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Area Health Education Centers	East Indiana Area Health Ed	93.107	2U77HP23068-07-00	\$ -	\$ 4,178
Area Health Education Centers Infrastructure Development Awards	Hooser Uplands	93.824	Contract	\$ -	\$ 140
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	Indiana Rural Health Association	93.912	5G04RH28695-02-00	\$ -	\$ (18,112)
Total for federal grantor agency				<u>\$ -</u>	<u>\$ (13,794)</u>
Total federal award expended				<u>\$ 54,677</u>	<u>\$ 190,833,588</u>

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

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

Uniform Guidance 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 Workstudy. 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:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
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:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	Student Financial Assistance Cluster	Unmodified
	TRIO Cluster	Unmodified
17.268	H-1B Job Training Grant	Unmodified
17.274	Youthbuild	Unmodified

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

Auditee qualified as low-risk auditee?	no
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Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

FINDING 2018-001

Subject: H-1B Job Training Grant - Reporting
 Federal Agency: Department of Labor
 Federal Program: H-1B Job Training Grant
 CFDA Number: 17.268
 Federal Award Number and Year (or Other Identifying Number): HG-29349-16-60-A-18
 Compliance Requirement: Reporting
 Audit Finding: Material Weakness

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

Repeat Finding

This is a repeat of Finding 2017-001 from the immediately prior audit report.

Condition

An effective internal control system, which would include segregation of duties, was not in place at the College to ensure compliance with the grant agreement and the Reporting compliance requirement.

Management of the College had not established an effective internal control system to ensure that the required reports were complete and accurate prior to submission. One employee prepared the programmatic reports and submitted them without oversight, review, or approval.

Context

The lack of controls was a systemic issue until March 2018 when corrective action was implemented.

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

Management had not developed a system of internal controls that would include segregation of key functions to ensure compliance with the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system placed the College at risk of noncompliance with the grant agreement and the Reporting compliance requirement. Federal funds and assets could have been misused or mismanaged by not having proper oversight, reviews, and approvals over required reports.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the College's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirement listed above.

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

Views of Responsible Officials

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

FINDING 2018-002

Subject: H-1B Job Training Grant - Eligibility
Federal Agency: Department of Labor
Federal Program: H-1B Job Training Grant
CFDA Number: 17.268
Federal Award Number and Year (or Other Identifying Number): HG-29349-16-60-A-18
Compliance Requirement: Eligibility
Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2017-002 from the immediately prior audit report.

Condition

An effective internal control system, which would include segregation of duties, was not in place at the College to ensure compliance with the grant agreement and the Eligibility compliance requirement.

Students were selected to participate in the program based on an application; however, of the 26 students tested 13 of the applications had no documentation of review at the time the student was admitted into the program to ensure the student was eligible to participate in the program. Additionally, 3 of the 26 students had documentation of the director's initial review to verify that eligibility requirements were met as defined but not the additional review as required by College procedures.

Context

The lack of controls was a systemic issue until March 2018 when corrective action was implemented.

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

Management had not developed a system of internal controls which would include segregation of key functions to ensure compliance with the Eligibility requirement.

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

Effect

The failure to establish an effective internal control system placed the College at risk of noncompliance with the grant agreement and the Eligibility compliance requirement. Federal funds and assets could have been misused or mismanaged by not having proper oversight, reviews, and approvals over eligibility.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the College's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirement listed above.

Views of Responsible Officials

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

FINDING 2018-003

Subject: Youthbuild - Eligibility and Reporting
Federal Agency: Department of Labor
Federal Program: Youthbuild
CFDA Number: 17.274
Federal Award Number and Year (or Other Identifying Number): YC-25409-14-60-A-18
Compliance Requirements: Eligibility, Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2017-003 from the immediately prior audit report.

Condition

An effective internal control system, which would include segregation of duties, was not in place at the College to ensure compliance with the grant agreement and the Eligibility and Reporting compliance requirements.

Eligibility

There was no documentation of the application reviews performed by the grant support staff or the program manager.

Reporting

One employee prepared the programmatic reports and submitted them without oversight, review, or approval.

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

Context

The lack of controls related to eligibility was a systemic issue throughout the audit period. The lack of controls related to reporting was a systemic issue until March 2018 when corrective action was implemented.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls which would include segregation of key functions to ensure compliance with the Eligibility and Reporting compliance requirements.

Effect

The failure to establish an effective internal control system placed the College at risk of noncompliance with the grant agreement and the Eligibility and Reporting compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements. Federal funds and assets could have been misused and mismanaged by not having proper oversight, reviews, and approvals over the Eligibility and Reporting compliance requirements of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the College's management establish controls, including segregation of duties, related to the grant agreement and the Eligibility and Reporting compliance requirements.

Views of Responsible Officials

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

FINDING 2018-004

Subject: TRIO Cluster - Eligibility

Federal Agency: Department of Education

Federal Programs: TRIO Student Support Services, TRIO Talent Search

CFDA Numbers: 84.042, 84.044

Federal Award Numbers and Years (or Other Identifying Numbers): P042A150724, P042A150768,
P042A151027, P042A151019,
P044A120907, P044A170680

Compliance Requirement: Eligibility

Audit Findings: Material Weakness, Other Matters

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

Repeat Finding

This is a repeat of Finding 2017-004 from the immediately prior audit report.

Condition

An effective internal control system, which would include segregation of duties, was not in place at the College to ensure compliance with the grant agreement and the Eligibility compliance requirement.

There was no review of eligibility beyond the Director's initial review at the Central Indiana and East Central Region campuses of the College.

A sample of 16 students were selected to verify eligibility at the East Central Region. Of the students tested, 6 were not enrolled or accepted for enrollment for the 2016-2017 academic year.

Context

The lack of controls and noncompliance were systemic issues throughout the audit period at the East Central Region campus of the College. The lack of controls and noncompliance were systemic issues throughout the audit period at the Central Indiana Region campus until March 2018 when corrective action was implemented.

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). . . ."

34 CFR 646.3 states in part:

"A student is eligible to participate in a Student Support Services project if the student meets all of the following requirements: . . .

(b) Is enrolled at the grantee institution or accepted for enrollment in the next academic term at that institution. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions that would have ensured compliance with the Eligibility compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance with the Eligibility compliance requirement.

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 establish controls related to the grant agreement and the Eligibility compliance requirement.

Views of Responsible Officials

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

FINDING 2018-005

Subject: TRIO Cluster - Reporting

Federal Agency: Department of Education

Federal Programs: TRIO Student Support Services, TRIO Talent Search

CFDA Numbers: 84.042, 84.044

Federal Award Numbers and Years (or Other Identifying Numbers): P042A150724, P042A150768,
P042A151027, P042A151019,
P044A120907, P044A170680

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat of Finding 2017-005 from the immediately prior audit report.

Condition

The College had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement.

The Student Support Services program was required to submit an Annual Performance Report (APR) by March 23, 2018, for activity in the 2016-2017 award year to the Department of Education. The APR includes the Record Structure for Participant List (participant database). The participant data base consists of all participants in the program with 37 field codes which describe the demographic information, eligibility and cohort status and project entry information; participant's status and academic status; and academic progress/persistence.

A sample of 65 participants were selected to verify the information in the participants' files to the participant database. Of the participants tested, the following errors were noted:

- Three had the incorrect date of first enrollment.
- Twelve had the incorrect grade level at entry to the program.
- Two had the incorrect participant status.
- Seventeen had the incorrect enrollment status at the end of the 2016-2017 award year.

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

- Nine had the incorrect academic standing status at the end of the 2016-2017 award year.
- Nineteen had the incorrect grade level at the end of the 2016-2017 award year.
- Five tested had the incorrect graduation date.

Context

The lack of controls and noncompliance were systemic issues throughout 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). . . ."

2 CFR 200.328(b)(1) states in part: "The non-Federal entity must submit performance reports at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Intervals must be no less frequent than annually . . ."

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

Management had not developed a system of internal controls that segregated key functions to ensure compliance with the grant agreements and the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system which would include segregation of duties, enabled noncompliance with the Reporting compliance requirement.

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 establish controls related to the grant agreement and the Reporting compliance requirement.

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the College. The documents are presented as intended by the College.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: FY2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Labor

Contact Person Responsible for Corrective Action: Corina Thompson, Project Director

Contact Phone Number: 317-916-7804

Status of Audit Finding:

With the Corrective Action Plan, implemented on March 31, 2018, a second review of reporting was implemented. Reports are prepared by the Project Director, with assistance from the Wraparound Service Coordinator. Requests for data are submitted by the Project Director and Wraparound Service Coordinator to the Decision Support team as appropriate. A draft of the report is then sent to and reviewed by the Project Director's supervisor, the Vice President of Information Technology. Cover sheets documenting the secondary review are now maintained in the grant files, starting with the quarterly report submitted on May 15, 2018.

On June 20, 2018, the College submitted the report cover sheet documenting the two reviews to the U.S. Department of Labor. In October 2018, the U.S. Department of Labor issued a final determination letter stating "ETA reviewed the documentation provided and determined it to be sufficient to resolve the finding. Based on the above, the finding is corrected."

*Note: Matthew Etchison served as the Vice President of Information Technology until December 31, 2018, when he became the College's Chief Information Officer. Workforce Alignment is in the process of hiring a Vice President of Information Technology who will provide oversight to the project and complete the secondary review. In the interim, Chris Lowery, Senior Vice President of Workforce Alignment, is serving as the Project Director's supervisor and as the secondary reviewer.

(Signature)

SUP/CFO/TREASURER

(Title)

03/08/2019

(Date)

50 WEST FALL CREEK PARKWAY NORTH DRIVE
INDIANAPOLIS, INDIANA 46208-5752
P. 317-921-4882



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-002

Fiscal year in which the finding initially occurred: FY2017
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Labor
Contact Person Responsible for Corrective Action: Corina Thompson, Project Director
Contact Phone Number: 317-916-7804

Status of Audit Finding:

With the Corrective Action Plan, implemented on March 31, 2018, a participant eligibility checklist was created which included a list of the student eligibility documentation that must be maintained in the file and signature lines for two staff members to document their review of the eligibility documentation. This checklist was sent by the Project Director to the campus project coordinators on March 1, 2018.

Regarding eligibility, the Project Director and Wraparound Service Coordinator prepare a list of students in each cohort, including names, whether they are 17-29 years of age, veteran status and whether they are un- or under-employed. This list is sent to the Systems Office Grants Manager who reconciles the information with Banner, the College's ERP, and calculates the percentage of participants who are not 17-29 years old or have veteran status to ensure the percentage of participants is within the 25% requirement. Reviews have been conducted in April 2018, October 2018 and December 2018 thus far and starting with Spring 2019, will be conducted once per semester.

On June 20, 2018, the cover sheet documenting the two reviews was submitted to the U.S. Department of Labor. In October 2018, the U.S. Department of Labor issued a final determination letter stating "ETA reviewed the documentation provided and determined it to be sufficient to resolve the finding. Based on the above, the finding is corrected."

(Signature)

SUP/CFO / TREASURER

(Title)

03/08/2019

(Date)

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-003

Fiscal year in which the finding initially occurred: FY2017
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Labor
Contact Person Responsible for Corrective Action: Michael Erny, Project Director*
Contact Phone Number: 765-252-5551

Status of Audit Finding:

The College developed a revised participant application that included two staff members' review and signatures. The revised application was developed when the Corrective Action Plan was implemented on March 31, 2018; however, the last enrollment for the 2017-18 was the cohort from October 2017, which was prior to the implementation of the new application process. The first enrollment for the 2018-19 cohort was in August 2018, and the new application process, including review and signature of at least two staff, was included on applications provided to Sponsored Programs Accounting by the ITEP/YCC Program Manager upon request in January 2019.

Regarding reporting, with the implementation of the Corrective Action Plan on March 31, 2018, a cover sheet was developed to document two staff members' review of the quarterly reports. Cover sheets have been obtained beginning with the report submitted in May 2018.

In accordance with the request from the U.S. Department of Labor, the College submitted the new application document with a letter stating there had not been any new participants in the program since October 2017 (prior to the Corrective Action Plan). The College received the final determination notice from the U.S. Department of Labor on October 2, 2018 stating "ETA reviewed the documentation provided and determined it to be sufficient to resolve the finding. Based on the above, the finding is corrected."

*Michael Erny's last day with the College was September 21, 2018. Ethan Heicher, Vice Chancellor of Academic Affairs, is now serving as the Project Director. His phone number is 765-252-5513. Janice Bailey serves as the ITEP/YCC Program Manager. Her phone number is 765-252-5541.



(Signature)

SUP/CFO/TREASUR FR

(Title)

03/08/2019

(Date)

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-004

Fiscal year in which the finding initially occurred: FY2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education
Contact Person Responsible for Corrective Action: Robbie Lopez-Shue (interim for Indianapolis) and
Antwyon Gordon/Amy Ward (Muncie)

Contact Phone Number: 317-921-4771 (Robbie) and 765-289-2291 ext 1385 (Antwyon)/765-289-2291 ext
765-289-2291 ext 1391 (Amy)

Status of Audit Finding:

The audit finding and Corrective Action Plan were shared with all four campuses with TRIO Student Support Services (SSS) and Talent Search programs. With the implementation of the Corrective Action Plan on March 31, 2018, the Indianapolis, Lake County and Ft. Wayne campuses added signature lines for a secondary reviewer on the application forms. The Muncie campus added a cover page with signature lines for two reviewers that is included with the application.

On July 6, 2018, the College received the program determination letter from the U.S. Department of Education stating "Based on our review of the documentation and due to the progress the College appears to have made in instituting corrective actions, we require no further action from the College regarding this issue at this time. We consider this finding resolved."



(Signature)

SVP/CFO/TREASURER

(Title)

03/08/2019

(Date)

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-005

Fiscal year in which the finding initially occurred: FY2017
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education
Contact Person Responsible for Corrective Action: Lisa Edwards
Contact Phone Number: 219-981-4825

Status of Audit Finding:

The Project Directors are responsible for gathering the data necessary for the Annual Performance Report (APR).

The Lake County campus reviewed the data in the student information system, and documentation from SFAREGQ and the Blumen system were submitted to the U.S. Department of Education on June 14, 2018. On July 6, 2018, the College received the program determination letter from the U.S. Department of Education stating "Based on our review of the documentation and due to the progress the College appears to have made in instituting corrective actions, we require no further action from the College regarding this issue at this time. We consider this finding resolved."

In addition to the Lake County campus and as a result of this finding, the Ft. Wayne, Muncie and Indianapolis campuses reviewed their data in the student information system. The reviews were completed on or before December 3, 2018.



(Signature)

SUP / CFO / TREASURER

(Title)

03/08/2019

(Date)

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CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Corina Thompson, Project Director
Contact Phone Number: 317-916-7804

View of Responsible Official:

Ivy Tech Community College agrees with this repeat finding. The Project Director for grant HG-29349-16-60-A-18 is responsible for acquiring data, assembling materials, and submitting the report via the Department of Labor's online system. The College is committed to providing on time, accurate reports to the Department of Labor.

Description of Corrective Action Plan:

A second review of reporting was implemented beginning March 31, 2018, with the Corrective Action Plan for the prior finding (2017-001). Reports are prepared by the Project Director, with assistance from the Wraparound Service Coordinator. Requests for data are submitted by the Project Director and Wraparound Service Coordinator to the Decision Support team as appropriate. A draft of the report is then sent to and reviewed by the Project Director's supervisor, the Vice President of Information Technology. Cover sheets documenting the secondary review are now maintained in the grant files, starting with the quarterly report submitted on May 15, 2018.

Date of Completion: March 31, 2018

CORRECTIVE ACTION PLAN

FINDING 2018-002

Contact Person Responsible for Corrective Action: Corina Thompson, Project Director
Contact Phone Number: 317-916-7804

View of Responsible Official:

Ivy Tech Community College agrees with this repeat finding. The Project Director for grant HG-29349-16-60-A-18 is responsible for ensuring program participants are eligible based on FOA-ETA-16-01. Ivy Tech is committed to training participants that meet the eligibility requirements of the U.S. Department of Labor.

Description of Corrective Action Plan:

With the Corrective Action Plan, implemented on March 31, 2018 for prior finding 2017-002, a participant eligibility checklist was created which included a list of the student eligibility documentation that must be maintained in the file and signature lines for two staff members to document their review of the eligibility documentation. This checklist was sent by the Project Director to the campus project coordinators on March 1, 2018 and the checklist was utilized for cohorts starting after March 31, 2018.

Regarding eligibility, the Project Director and Wraparound Service Coordinator prepare a list of students in each cohort, including names, whether they are 17-29 years of age, veteran status and whether they are un- or under-employed. This list is sent to the Systems Office Grants Manager who reconciles the information with Banner, the College's ERP, and calculates the percentage of participants who are not 17-29 years old or have veteran status to ensure the percentage of participants is within the 25% requirement. Reviews have been conducted in April 2018, October 2018 and December 2018 thus far and starting with Spring 2019, will be conducted once per semester.

Date of Completion: March 31, 2018

CORRECTIVE ACTION PLAN

FINDING 2018-003

Contact Person Responsible for Corrective Action: Ethan Heicher
Contact Phone Number: 765-252-5513

View of Responsible Official:

Ivy Tech Community College agrees with this repeat finding. The Project Director for YC-25409-14-60-A-18, with assistance from the Program Manager, is responsible for reviewing application documentation and eligibility in accordance with Department of Labor requirements. Additionally, the Project Director is responsible for the preparation and submission of reports. The College is committed to ensuring participant eligibility and compliance with the Department of Labor reporting requirements.

Description of Corrective Action Plan:

The College developed a revised participant application that included two staff members' review and signatures. The revised application was developed when the Corrective Action Plan for finding 2017-003 was implemented on March 31, 2018; however, the last enrollment for the 2017-18 was the cohort from October 2017, which was prior to the implementation of the new application process. The program utilized the new application process with the enrollment of the 2018-19 cohort in August 2018.

Regarding reporting, with the implementation of the Corrective Action Plan on March 31, 2018, a cover sheet was developed to document two staff members' review of the quarterly reports. Cover sheets have been obtained beginning with the report submitted in May 2018.

Date of Completion: March 31, 2018

CORRECTIVE ACTION PLAN

FINDING 2018-004

Contact Person Responsible for Corrective Action: Robbie Lopez-Shue (interim for Indianapolis) and Antwyon Gordon (Muncie prior to 3/1/19), Amy Ward (Muncie 3/1/19-3/18/19), Lois Weiss (3/18/19-ongoing)

Contact Phone Number: 317-921-4771 (Robbie) and 765-289-2291 ext 1391 (Amy)

View of Responsible Official:

Ivy Tech Community College agrees with this repeat finding. The Project Directors for TRIO grants are responsible for reviewing application materials and verifying participant eligibility. The College is committed to ensuring participants in grant training programs are eligible based on the U.S. Department of Education's requirements.

Description of Corrective Action Plan:

The previous audit finding 2017-004 and related Corrective Action Plan were shared with all four campuses with TRIO Student Support Services (SSS) and Talent Search programs.

With the implementation of the Corrective Action Plan for finding 2017-004, the Indianapolis, Lake County and Ft. Wayne campuses added signature lines for a secondary reviewer on the application forms. The Muncie campus added a cover page with signature lines for two reviewers that is included with the application.

Date of Completion-Lake County: March 31, 2018

Date of Completion-Fort Wayne: March 31, 2018

Date of Completion-Indianapolis: March 31, 2018

Date of Completion-Muncie: March 31, 2018

CORRECTIVE ACTION PLAN

FINDING 2018-005

Contact Person Responsible for Corrective Action: Lisa Edwards (Lake County), Beth Clemens (Fort Wayne), Robbie Lopez-Shue (Interim Indianapolis), Antwyon Gordon (Muncie prior to 3/1/19), Amy Ward (Muncie 3/1/19-3/18/19), and Lois Weiss (Muncie 3/18/19-ongoing)

Contact Phone Number: 219-981-4825 (Lisa), 260-480-4168 (Beth), 317-921-4771 (Robbie), and 765-289-2291 ext 1391 (Amy)

View of Responsible Official:

Ivy Tech Community College agrees with this repeat finding. The TRIO Project Directors are responsible for directing the preparation of the annual performance report (APR). The College is committed to timely, accurate submission of reports required by the U.S. Department of Education.

Description of Corrective Action Plan:

As a result of the prior finding, 2017-005, Lake County, Ft. Wayne, Muncie and Indianapolis campuses reviewed their student data in the student information system, Blumen or Student Access, which is used to generate the annual performance report. The reviews were completed on or before December 3, 2018.

In order to ensure consistency and accuracy in reporting, the Banner screen(s) or other source documents used for the fields 3-7, 17-19, 21, 27 and 32 annual performance report fields have been identified and shared with each campus. For the 2017-2018 APR report due March 8, 2019, participant data was inputted and reviewed by at least two staff involved with the TRIO program at each campus as well as sent to Systems Office Sponsored Programs for a sample review prior to submission.

Anticipated Date of Completion: March 31, 2019

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/>.