

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, 2018 to June 30, 2019



FILED
01/08/2020

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SCHEDULE OF COLLEGE OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President	Dr. Susan Ellspermann	07-01-18 to 06-30-20
Senior Vice President and Chief Financial Officer	William M. Hawkins	07-01-18 to 06-30-20
Chairman of the Board of Trustees	Michael Dora Paula Hughes-Schuh	07-01-18 to 08-02-18 08-03-18 to 08-02-20



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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, 2019, 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, 2019, 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, 2019. 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, 2019



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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, 2019, 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, 2019. 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 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, 2019



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND 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, 2019. 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 University'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, 2019.

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

Other Matters

The results of our auditing procedures disclosed other 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 2019-001, 2019-002, and 2019-003. 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 an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified 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 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 described in the accompanying Schedule of Findings and Questioned Costs as items 2019-001 and 2019-002 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2019-003 to be a significant deficiency.

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 AND 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
Paul D. Joyce, CPA
State Examiner

December 9, 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.

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		\$ -	\$ 3,238,160
Federal Work-Study Program	Direct Grant	84.033		\$ -	\$ 859,828
Federal Pell Grant Program	Direct Grant	84.063		\$ -	\$ 107,784,198
Federal Direct Student Loans	Direct Grant	84.268		\$ -	\$ 61,408,679
Total for cluster				\$ -	\$ 173,290,865
Trio Cluster					
TRIO Student Support Services	Direct Grant	84.042	P042A150724	\$ -	\$ 246,781
TRIO Student Support Services	Direct Grant	84.042	P042A150768	\$ -	\$ 216,230
TRIO Student Support Services	Direct Grant	84.042	P042A151027	\$ -	\$ 244,204
TRIO Student Support Services	Direct Grant	84.042	P042A151019	\$ -	\$ 330,030
Total for 84.042				\$ -	\$ 1,037,245
TRIO Talent Search	Direct Grant	84.044	P044A170680	\$ -	\$ 272,276
				\$ -	\$ 272,276
TRIO Upward Bound	Direct Grant	84.047	P047A171326	\$ -	\$ 257,630
				\$ -	\$ 257,630
Total for cluster				\$ -	\$ 1,567,151
Total for federal grantor agency				\$ -	\$ 174,858,016
NATIONAL SCIENCE FOUNDATION					
Research and Development Cluster					
Education and Human Resources	Direct Grant	47.076	DUE-1400470	\$ -	\$ 21,531
Education and Human Resources	Direct Grant	47.076	DUE-1304619	\$ -	\$ 18,229
Education and Human Resources	Indiana University	47.076	1643586 PO#1908178	\$ -	\$ 89,707
Education and Human Resources	Indiana University	47.076	FAIN 1618408 PO#1929834	\$ -	\$ 105,261
Education and Human Resources	Forsyth Technical Community Co	47.076	SUB#83837-003 FAIN DUE-1800909	\$ -	\$ 16,407
Education and Human Resources	Madisonville Community College	47.076	KCT-PS-697	\$ -	\$ 114,438
Education and Human Resources	Montgomery County Community College	47.076	NBC2-18-005	\$ -	\$ 48,354
Education and Human Resources	Penn State University	47.076	5656-ITCC-NSF-0630	\$ -	\$ 1,301
Education and Human Resources	Purdue University	47.076	SUB NO 4101-84306	\$ -	\$ 45,204
Education and Human Resources	Purdue University	47.076	10000971-005	\$ -	\$ 6,818
Education and Human Resources	Purdue University	47.076	SUB 10001019-006	\$ -	\$ 27,215
Education and Human Resources	Purdue University	47.076	SUBAWARD #10001339-005	\$ -	\$ 12,707
Education and Human Resources	Rutgers, The State University	47.076	SUB#0557 PO#895435 PID#824020	\$ -	\$ 56,982
Total for 47.076				\$ -	\$ 564,154
Total for cluster				\$ -	\$ 564,154
Total for federal grantor agency				\$ -	\$ 564,154
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	\$ -	\$ 9,294
Total for federal grantor agency				\$ -	\$ 9,294
US DEPARTMENT OF AGRICULTURE					
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program'	Indiana Family and Social Services Administration	10.561	23111	\$ -	\$ 21,215
Total for cluster				\$ -	\$ 21,215
Total for federal grantor agency				\$ -	\$ 21,215
US DEPARTMENT OF COMMERCE					
Investments for Public Works and Economic Development Facilities	Direct Grant	11.300	06-01-06055	\$ -	\$ 126,744
Total for federal grantor agency				\$ -	\$ 126,744

US DEPARTMENT OF DEFENSE

Information Security Grants	Purdue University	12.902	13000606-022	\$ -	\$ 10,519
Information Security Grants	Purdue University	12.902	4104-83446; CONEUS 18035713	\$ -	\$ 9,467
Total for 12.902				\$ -	\$ 19,986
Total for federal grantor agency				\$ -	\$ 19,986

US DEPARTMENT OF LABOR

Youthbuild	Direct Grant	17.274	YC-25409-14-60-A-18	\$ -	\$ 711,529
Apprenticeship USA Grants	Indiana Department of Workforce Development	17.285	AP300771660A18 APPEXP102 19416	\$ -	\$ 6,751
H-1B Job Training Grants	Direct Grant	17.268	HG-29349-16-60-A-18	\$ -	\$ 429,508
Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants	Direct Grant	17.282	TC-26441-14-60-A-18	\$ 54,614	\$ 84,464
Registered Apprenticeship	South Central Louisiana Technical College	17.201	Contract	\$ -	\$ 844
Total for federal grantor agency				\$ 54,614	\$ 1,233,096

US DEPARTMENT OF THE STATE

Professional And Cultural Exchange Program-Citizen Exchanges	Ball State University	19.415		\$ -	\$ 470
Total for federal grantor agency				\$ -	\$ 470

NATIONAL ENDOWMENT FOR THE HUMANITIES

Promotion of the Humanities Challenge Grants	Direct Grant	45.130	CZ-50312-13	\$ -	\$ 5,640
Promotion of the Arts Partnership Agreements	Indiana Arts Commission	45.025	1809842-61-18	\$ -	\$ 5,565
Promotion of the Humanities_Public Programs	Indiana Humanities Council	45.164	317A-NEH FRANKENSTEIN	\$ -	\$ 3,428
Total for federal grantor agency				\$ -	\$ 14,633

SMALL BUSINESS ADMINISTRATION

Small Business Development Centers	Indiana Office of Small Business and Entrepreneurship	59.037	A342-8-SBDC-18-108	\$ -	\$ 39,882
Small Business Development Centers	Indiana Office of Small Business and Entrepreneurship	59.037	A69-7-SBDC-16-207	\$ -	\$ (6,249)
Small Business Development Centers	Indiana Office of Small Business and Entrepreneurship	59.037	A29-9-SBA-1013	\$ -	\$ 78,791
Total for CFDA 59.037				\$ -	\$ 112,424
Total for federal grantor agency				\$ -	\$ 112,424

DEPARTMENT OF EDUCATION

Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PP56N102 CONT#17351	\$ -	\$ (1,243)
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PP57B102; CONT#23469	\$ -	\$ (605)
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PP57D102; CONT#22882	\$ -	\$ (540)
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PP57H102; CONT#22892	\$ -	\$ -
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8A102 CONT#28424	\$ -	\$ 783,548
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8B102 CONT #28676	\$ -	\$ 526,872
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8C102; CONT #28432	\$ -	\$ 247,869
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8D102 CONT #28417	\$ -	\$ 915,826
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8E102; CONT#28601	\$ -	\$ 341,676
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8F102 CONT#28413	\$ -	\$ 671,847
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8G102 CONT#28415	\$ -	\$ 881,588
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8H102 CONT#28430	\$ -	\$ 424,771
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8I102 CONT#28365	\$ -	\$ 1,810,101
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8J102 CONT #28656	\$ -	\$ 262,753
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8K102 CONT#28426	\$ -	\$ 289,164
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8L102 CONT#28549	\$ -	\$ 299,763
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8M102 CONT#28599	\$ -	\$ 255,148
Career and Technical Education - Basic Grants to States	Indiana Department of Workforce Development	84.048	PPS8N102; CONT 28537	\$ -	\$ 337,060
Total for CFDA 84.048				\$ -	\$ 8,045,598
Centers for International Business Education	Indiana University	84.220	BL-4236301-IT	\$ -	\$ 10,495
Education Research, Development and Dissemination	Stanford University	84.305	61122817-108022	\$ -	\$ 1,987
Gaining Early Awareness and Readiness for Undergraduate Programs	Indiana Commission for Higher Education	84.334	P335160023 - Cont #25132	\$ -	\$ (118)
Total for federal grantor agency				\$ -	\$ 8,057,962
Total federal award expended				\$ 54,679	\$ 185,017,994

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

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 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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency 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:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	Student Financial Assistance Cluster	Unmodified
	TRIO Cluster	Unmodified
17.274	Youthbuild	Unmodified
84.048	Career and Technical Education - Basic Grants to States	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.

Section III - Federal Award Findings and Questioned Costs

FINDING 2019-001

Subject: TRIO Cluster - Eligibility
 Federal Agency: Department of Education
 Federal Program: TRIO Student Support Services
 CFDA Number: 84.042
 Federal Award Numbers or Years (or Other Identifying Numbers): P042A150724, P042A151019
 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 2018-004 from the immediately prior report.

Condition

An effective internal control system, which would include segregation of duties, was not in place at Central Indiana and East Central Region campuses of 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 eligibility determination at two region campuses.

A sample of ten students was selected to verify eligibility at the East Central Region campus. Of the students tested, two were not enrolled or accepted for enrollment for the 2017-2018 academic year.

Context

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

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.

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

Effect

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

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 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 2019-002

Subject: TRIO Cluster - Reporting

Federal Agency: Department of Education

Federal Programs: TRIO Student Support Services

CFDA Number: 84.042

Federal Award Numbers or Years (or Other Identifying Numbers): P042A150724, P042A150768,
P042A151019

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding of 2018-005 from the immediately prior audit report.

Condition

An effective internal control system was not in place at the East Central Region, Lake County, and Central Indiana campuses to ensure compliance with the grant agreement and the Reporting compliance requirement.

The Student Support Services program was required to submit an Annual Performance Report (APR) by March 8, 2019, for activity in the 2017-2018 award year to the Department of Education. The APR includes the Record Structure for Participant List (participant database). The participant database 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 29 participants was selected to verify the information in the participants' files to the participant database. Of the participants tested the following errors were noted:

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

- One had the incorrect date of first enrollment.
- One had the incorrect grade level at entry to the program.
- Three had the incorrect enrollment status at the end of the 2017-2018 academic year.
- One had the incorrect academic standing status at the end of the 2017-2018 academic year.
- Four had the incorrect grade level at the end of the 2017-2018 academic year.
- Two tested had the incorrect graduation date.

Of the errors noted all but the two incorrect graduation dates have been corrected and verified in the Record Structure for Participant List.

Context

The ineffectiveness of controls and noncompliance were systemic problems 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). . . ."

34 CFR 80.40(b)(1) states in part: "Grantees shall submit annual performance reports . . ."

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 . . ."

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

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 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 2019-003

Subject: Student Financial Assistance Cluster - Special Tests and Provisions - Return of Title IV Funds
Federal Agency: Department of Education
Federal Programs: Federal Pell Grant, Federal Direct Student Loans
CFDA Numbers: 84.063, 84.268
Federal Award Number or Year (or Other Identifying Number): FY 2019
Compliance Requirement: Special Tests and Provisions - Return of Title IV Funds
Audit Findings: Significant Deficiency, Other Matters

Condition

The College had not established an effective internal control system to ensure compliance with the grant agreement and the Special Tests and Provisions - Return of Title IV Funds compliance requirement.

A sample of 45 return of funds calculations (returns) was selected for review. Of the returns tested, the following 4 errors were noted:

- One return used the incorrect withdrawal date, resulting in the College returning too little in Pell funds.
- One return used the incorrect number of break days, resulting in the College returning too much in Loan funds.
- One return used an incorrect dollar amount for institutional charges, resulting in the College returning too much in Loan funds.
- One return used the incorrect amount of aid that could be disbursed, resulting in the College incorrectly issuing a post-withdrawal disbursement instead of returning Loan funds.

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

Additionally the following two errors were noted:

- One return was correctly calculated, but a larger incorrect amount was posted to the student's account, resulting in the College returning too much in Loan Funds.
- One return, for a student that completed the period of enrollment, was incorrectly processed, resulting in the College returning Pell funds.

Context

The ineffectiveness of controls and noncompliance related to the Special Test and Provision - Return of Title IV Funds compliance requirement 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). . . ."

34 CFR 668.22(a)(2)(i) states in part:

". . . a student is considered to have withdrawn from a payment period or period of enrollment if –

- (A) In the case of a program that is measured in credit hours, the student does not complete all of the days in the payment period or period of enrollment that the student was scheduled to complete. . . ."

34 CFR 668.22(c)(1)(ii) states: "The date, as determined by the institution, that the student otherwise provided official notification to the institution, in writing or orally, of his or her intent to withdraw."

34 CFR 668.22(f)(2)(i) states:

"The total number of calendar days in a payment period or period of enrollment includes all days within the period that the student was scheduled to complete, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in the a payment period or period of enrollment and the number of calendar days completed in that period."

34 CFR 668.22(g) states in part:

"(1) The institution must return, in the order specified in paragraph (i) of this section, the lesser of –

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

- (i) The total amount of unearned title IV assistance to be returned as calculated under paragraph (4) of this section; or
- (ii) An amount equal to the total institutional charged incurred by the student for the payment period or period of enrollment multiplied by the percentage of title IV grant or loan assistance that has not been earned by the student. . . ."

Cause

Management had not developed a system of internal controls would have ensured compliance with the Special Tests and Provision - Return of Title IV Funds compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance with the Special Tests and Provisions - Return of Title IV Funds compliance requirement. Unearned Pell grants and Student Loans were incorrectly calculated or posted and thus, incorrect amounts were returned or provided as a post-withdrawal disbursement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the College's management establish effective controls 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.

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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 2018-001

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 TechHire Coordinator. Requests for data are submitted by the Project Director and TechHire Coordinator to the Decision Support team with assistance from the Executive Director of Business Analytics in Systems Office as appropriate. A draft of the report is then sent to and reviewed by the Project Director's supervisor, Vice President of Finance, Strategic Sourcing and Assistant Treasurer as well as the Grants Manager in Systems Office, for review. 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." The College did not receive any requests for additional information from the U.S. Department of Labor after the issuance of the October 2018 letter.

*Note: Previous corrective action plans mentioned the Wraparound Service Coordinator. The previous Wraparound Services Coordinator transitioned to the TechHire Coordinator on April 1, 2019. The project director's supervisor transitioned from the Vice President of Information Technology to the Vice President of Finance, Strategic Sourcing, and Assistant Treasurer on June 11, 2019.



(Signature)

SVP/CFO

(Title)

12/9/2019

(Date)



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-002

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 TechHire 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 and once per semester starting with Spring 2019.

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." The College did not receive any requests for additional information from the U.S. Department of Labor after the issuance of the October 2018 letter.

As an additional measure of follow up, the Systems Office Executive Director of Sponsored Programs and Grant Managers visited the Lake County, Valparaiso, and Fort Wayne campuses, which participated in the TechHire grant during FY2019, to review the eligibility documentation and checklists. These reviews occurred between July-October 2019.

(Signature)

SUP/CFO

(Title)

12/9/2019

(Date)

50 W FALL CREEK PKWY N DR
INDIANAPOLIS, IN 46208-5752

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-003

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: Ethan Heicher, Project Director*

Contact Phone Number: 765-252-5513


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." The College did not receive any requests for additional information from the U.S. Department of Labor after the issuance of the October 2018 letter.

*Ethan Heicher, Vice Chancellor of Academic Affairs, replaced Michael Erny 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

(Title)

12/9/2019

(Date)

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-004

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: Josh VanBibber (Indianapolis) and Dr. Lois Weiss (Muncie)

Contact Phone Number: 317-917-7158 (Josh) and 765-289-2291ext 1758 (Lois)

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 August 22, 2019, the Executive Director of Sponsored Programs and Systems Office Grant Manager visited the Indianapolis TRIO. During the meeting, all new applications from July 1, 2018-June 30, 2019 were reviewed for dual signatures.

On August 23, 2019, both Systems Office Grant Managers visited the Muncie TRIO staff. During the meeting all new applications from July 1, 2018-June 30, 2019 were reviewed for dual signatures.



(Signature)

SVP/COO

(Title)

12/9/2019

(Date)

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2018-005

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 (Lake County), Josh VanBibber (Indianapolis), Dr. Lois Weiss (Muncie), and Beth Clemens (Fort Wayne)

Contact Phone Number: 219-981-4825 (Lisa), 317-917-7158 (Josh), 765-289-2291ext 1758 (Lois), 260-480-4168 (Beth)

Status of Audit Finding:

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

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 were identified and shared with each campus on February 11, 2019.

Additionally, in preparation for the 2018-19 APR, the Executive Director of Business Analytics within Systems Office has developed a tool to compare Student Access or Blumen APR fields for which Banner data exists to the data in Banner. This tool was used between November 22-December 2 as a starting point for campuses to investigate differences and make necessary corrections or if appropriate, document the reason for the difference. Additionally, the Muncie campus engaged Crowe to conduct a review of its Student Access APR data to Banner for the years 2015-16, 2016-17, 2017-18, and 2018-2019. After receiving the results of Crowe's analysis, the campus made necessary corrections or if appropriate, documented the reason for the variance.

The methodology for determining graduation date was shared with all campuses on November 1, 2019 during an APR preparation informational webinar that Systems Office Sponsored Programs hosted for the four campuses with TRIO programs.

On August 5, 2019, 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

(Title)

12/9/2019

(Date)

CORRECTIVE ACTION PLAN

FINDING 2019-001

Contact Person Responsible for Corrective Action: Josh VanBibber for Indianapolis and Dr. Lois Weiss for Muncie (formerly East Central)

Contact Phone Number: 317-917-7158 (Josh) and 765-289-2291 ext 1758 (Lois)

View of Responsible Official:

Ivy Tech Community College agrees with this 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 findings, 2017-004 and 2018-004, 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 campus had added a signature line for as secondary reviewer on all application forms after March 31, 2018. The Muncie campus added a cover page with signature lines for two reviewers that is included with the application for all new applications submitted on or after December 3, 2018.

On August 22, 2019, the Executive Director of Sponsored Programs and Systems Office Grant Manager visited the Indianapolis TRIO staff. During this meeting, all new applications from July 1, 2018-June 30, 2019 were reviewed for dual signatures.

On August 23, 2019, both Systems Office Grant Managers visited the Muncie TRIO staff. During this meeting, all new applications from July 1, 2018-June 30, 2019 were reviewed for dual signatures.

In an effort to ensure the Muncie campus's (formerly East Central region) data within Student Access is properly coded, the College contracted with Crowe to review the data in Banner compared with the Student Access system for the applicable fields. This analysis concluded on October 14, 2019.

Date of Completion: October 14, 2019



(Signature)

SVP / CFO

(Title)

12/9/2019

(Date)

CORRECTIVE ACTION PLAN

FINDING 2019-002

Contact Person Responsible for Corrective Action: Lisa Edwards (Lake County), Josh VanBibber (Indianapolis), and Dr. Lois Weiss (Muncie)

Contact Phone Number: 219-981-1111.ext 2342 (Lisa), 317-917-7158 (Josh), and 765-289-2291 ext 1758 (Lois)

View of Responsible Official:

Ivy Tech Community College agrees with this 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 findings, 2017-005 and 2018-005, 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.

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.

In preparation for the 2018-19 APR, the Executive Director of Business Analytics within Systems Office has developed a tool to compare Student Access or Blumen APR fields for which Banner data exists to the data in Banner. This tool will be used between November 22-December 2, allowing time for campuses to investigate differences and make necessary corrections or if appropriate, document the reason for the difference. Additionally, the Muncie campus has engaged Crowe to conduct a review of its Student Access APR data to Banner for the year 2018-2019. After receiving the results of Crowe's analysis, the campus will make necessary corrections or if appropriate, document the reason for the variance.

Additionally, the Lake County campus and their IT staff are working with Blumen to install a Blumen software add-on called "Script" which pulls the data that for TRiO SSS participants directly from Banner and into the Blumen system.

The campus and Systems Office reviews will occur prior to the 2018-2019 APR submission due date of December 6, 2019.

The methodology for determination graduation date was shared with all campuses on November 1, 2019 during an APR preparation informational webinar that Systems Office Sponsored Programs hosted for the four campuses with TRIO programs.

Anticipated Date of Completion: December 31, 2019



(Signature)

SVP / CFO

(Title)

12/9/2019

(Date)

CORRECTIVE ACTION PLAN

FINDING 2019-003

Contact Person Responsible for Corrective Action: Ben Burton
Contact Phone Number: 317-921-4712

Views of Responsible Official:

Ivy Tech Community College agrees that processing errors were made in the course of making Return to Title IV (R2T4) calculations. The College is committed to ensuring the accuracy of all financial aid processing and takes this finding very seriously.

Description of Corrective Action Plan:

The College will be enhancing and expanding the currently established quality control program associated with the R2T4 process. Currently, a sample of calculations are taken each term and are reviewed in-depth to identify any errors. That process will start taking place on a monthly basis and will include a larger sample of calculations.

On January 10, 2020 a training session will occur with all R2T4 processing staff. This will consist of a refresher on the intricacies of calculation and will concentrate on the issues identified via the audit.

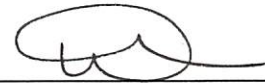
We have started investigating the possibility of leveraging additional automation in the performance of the calculation. Currently the process is very manual. It is our hope that leveraging automation will lower the risk of error.

Anticipated Completion Date:

The expansion of reviewing additional calculations will be implemented in January 2020 and will include a retrospective review of calculations made from August 2019.

The training date is scheduled to take place on January 10, 2020.

We have already begun an evaluation of how to potentially automate additional components of the process/calculation.



(Signature)

SVP / CFO

(Title)

12/9/2019

(Date)

OTHER REPORTS

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