

# **HOLYOKE COMMUNITY COLLEGE**

**(an Agency of the Commonwealth of Massachusetts)**

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**INDEPENDENT AUDITOR'S REPORTS AS REQUIRED  
BY THE UNIFORM GUIDANCE AND *GOVERNMENT  
AUDITING STANDARDS* AND RELATED  
INFORMATION**

**JUNE 30, 2023**

**HOLYOKE COMMUNITY COLLEGE**  
(an Agency of the Commonwealth of Massachusetts)

**Independent Auditor's Reports as Required by the Uniform Guidance and  
*Government Auditing Standards* and Related Information**

**June 30, 2023**

**C O N T E N T S**

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

To the Board of Trustees of  
Holyoke Community College  
Holyoke, Massachusetts

### **Report on Compliance for Each Major Federal Program**

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

We have audited Holyoke Community College's (the "College") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2023. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College's 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, 2023.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

#### **Responsibilities of Management for Compliance**

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

## Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

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

## Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as Finding 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

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

## Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2023-001 that we consider to be a significant deficiency.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the College, as of and for the year ended June 30, 2023. We issued our report thereon dated November 14, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance. 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 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.

*Withum Smith + Brown, PC*

March 6, 2024

## **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 Board of Trustees of  
Holyoke Community College  
Holyoke, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Holyoke Community College (the "College"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated November 14, 2023.

Our report includes a reference to other auditors who audited the financial statements of the Holyoke Community College Foundation, the discretely presented component unit of the College, as described in our report on the College's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Report on Compliance and Other Matters

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

## Purpose of this Report

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



November 14, 2023

**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**



**Holyoke Community College**  
(an Agency of the Commonwealth of Massachusetts)

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2023**

	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>					
<b>U.S. Department of Education:</b>					
<b>Direct Awards:</b>					
Federal Supplemental Educational Opportunity Grant	84.007	N/A	N/A	\$ 172,377	\$ -
Federal Work-Study Program	84.033	N/A	N/A	151,755	-
Federal Direct Student Loans	84.268	N/A	N/A	4,757,917	-
Federal Pell Grant Program	84.063	N/A	N/A	<u>5,767,418</u>	<u>-</u>
<b>Total Student Financial Assistance Cluster</b>				<u>10,849,467</u>	<u>-</u>
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>					
<b>National Science Foundation</b>					
<b>Direct Awards:</b>					
Computer and Information Science and Engineering	47.070	N/A	N/A	18,412	-
Education and Human Resources	47.076	N/A	N/A	<u>369,371</u>	<u>-</u>
<b>Total Research and Development Cluster</b>				<u>387,783</u>	<u>-</u>
<b>TRIO CLUSTER</b>					
<b>U.S. Department of Education:</b>					
<b>Direct Awards:</b>					
TRIO - Student Support Services	84.042	N/A	N/A	<u>488,158</u>	<u>-</u>
<b>Total TRIO Cluster</b>				<u>488,158</u>	<u>-</u>
<b>NON-CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
<b>Pass-through Awards:</b>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	University of Massachusetts Chann Medical School	015858-0002	171,681	-
<b>U.S. Department of Education</b>					
<b>Direct Awards:</b>					
Higher Education Institutional Aid	84.031A	N/A	N/A	563,597	-
COVID-19 Higher Education Emergency Relief Fund (HEERF) Student Aid Portion*	84.425E	N/A	N/A	4,200	-
COVID-19 Higher Education Emergency Relief Fund (HEERF) Institutional Portion*	84.425F	N/A	N/A	2,491,065	-
COVID-19 - Higher Education Emergency Relief Fund - Minority Serving Institutions Program*	84.425L	N/A	N/A	<u>885,012</u>	<u>-</u>
<b>Subtotal - Direct Awards</b>				<u>3,943,874</u>	<u>-</u>

**Holyoke Community College**  
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**Schedule of Expenditures of Federal Awards - Continued**

**Year Ended June 30, 2023**

	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
<b>NON-CLUSTER - CONTINUED</b>					
<b>U.S. Department of Education</b>					
<b>Pass-through Awards:</b>					
Adult Education - Basic Grants to States					
ALC Juntos	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	340-509591-2022-1210 340-676986-2023-1210	\$ 79,583 636,557	\$ - -
Ludlow ALC Federal	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-509593-2022-1210 359-676992-2023-1210	19,666 119,280	- -
MassStep	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-509593-2022-1210 359-676992-2023-1210	21,257 64,887	- -
MassStep II	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-509593-2022-1210 359-676992-2023-1210	27,646 5,732	- -
STCC Federal ESOL	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-509772-2022-1257 359-677489-2023-1257	50,078 80,873	- -
STCC MassStep	84.002	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	359-509772-2022-1257 359-677489-2023-1257	33,234 <u>16,541</u>	- <u>-</u>
Subtotal Program				<u>1,155,334</u>	-
Career and Technical Education - Basic Grants to States					
	84.048	Commonwealth of Massachusetts, Department of Elementary and Secondary Education	401-548788-2022-1210 401-687961-2023-1210	64,584 <u>101,563</u>	- <u>-</u>
Subtotal Program				<u>166,147</u>	-
COVID-19 - Summer Acceleration to College Program*	84.425D	Massachusetts Department of Education	463-676621-2023-1210	<u>24,394</u>	<u>-</u>
<b>U.S. Department of Treasury</b>					
<b>Direct Awards:</b>					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	<u>176,398</u>	<u>-</u>
<b>Health and Human Services HRSA</b>					
<b>Direct Awards:</b>					
HRSA Opioid Impacted Family Support Program	93.732	N/A	N/A	<u>485,637</u>	<u>-</u>

**Holyoke Community College**  
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**Schedule of Expenditures of Federal Awards - Continued**

**Year Ended June 30, 2023**

	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
<b>NON-CLUSTER - CONTINUED</b>					
<b>National Endowment for the Humanities:</b>					
<b>Direct Awards:</b>					
Mass Humanities for the Library	45.129	N/A	N/A	\$ 1,076	\$ -
<b>Total Non-Cluster</b>				<u>6,124,541</u>	<u>-</u>
<b>Total Federal Funds</b>				<u>\$ 17,849,949</u>	<u>\$ -</u>

\*Subtotal of Assistance Listing Number 84.425 programs is \$3,404,671  
 See the accompanying notes to the Schedule of Expenditures of Federal Awards.

**HOLYOKE COMMUNITY COLLEGE**  
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**Notes to the Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2023**

Note 1 - **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Holyoke Community College (the “College”) under programs of the Federal Government for the year ended June 30, 2023. The information on this Schedule is prepared in accordance with the 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”). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to, and does not present, the financial position, changes in net position or cash flows of the College.

Note 2 - **Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

Note 3 - **Indirect Cost Rate**

The College has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - **Federal Student Loan Programs**

*Direct Student Loan Program*

The College disbursed \$4,757,917 of loans under the Federal Direct Student Loans program, which include Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. It is not practical to determine the balances of the loans outstanding to students of the College under the program as of June 30, 2023. The College is only responsible for the performance of certain administrative duties and, accordingly, these loans are not included in the College’s financial statements.

**HOLYOKE COMMUNITY COLLEGE**  
**(an agency of the Commonwealth of Massachusetts)**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2023**

**Section I – Summary of Auditors’ Results:**

***Financial Statements***

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified that are not considered to be material weaknesses?  yes  no

Noncompliance material to the financial statements noted?  yes  no

***Federal Awards***

Type of auditors’ report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified that are not considered to be material weaknesses?  yes  no

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?  yes  no

**HOLYOKE COMMUNITY COLLEGE**  
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**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2023**

*Identification of Major Programs*

Name of Federal Program or Cluster	Assistance Listing Number
Student Financial Assistance Cluster:	
Federal Supplemental Educational Opportunity Grant	<b>84.007</b>
Federal Work-Study Program	<b>84.033</b>
Federal Pell Grant Program	<b>84.063</b>
Federal Direct Student Loans	<b>84.268</b>
Non-Cluster:	
Education Stabilization Fund:	
COVID-19 - Higher Education Emergency Relief Fund - Student Aid Portion	<b>84.425E</b>
COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	<b>84.425F</b>
COVID-19 - Higher Education Emergency Relief Fund - MSI	<b>84.425L</b>
Adult Education – Basic Grants to States	<b>84.002</b>

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

\$750,000

Auditee qualified as a low-risk auditee?

\_\_\_\_\_ yes      x   no

**HOLYOKE COMMUNITY COLLEGE**  
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**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2023**

**Section II – Financial Statement Findings:**

None noted.

**HOLYOKE COMMUNITY COLLEGE**  
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**Schedule of Findings and Questioned Costs - Continued**

**Year Ended June 30, 2023**

**Section III – Federal Award Findings and Questioned Costs:**

**Finding number:** 2023-001  
**Federal agency:** U.S. Department of Education  
**Programs:** Student Financial Assistance Cluster  
**Assistance Listing #:** 84.063 and 84.268  
**Award year:** 2023

***Criteria***

According to 34 CFR 685.309(b)(2):

Unless [the institution] it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that –

- (i) A loan under title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or
- (ii) A student who is enrolled at the school and who received a loan under title IV of the Act has changed his or her permanent address.

The Dear Colleague Letter GEN-12-6 issued by the U.S. Department of Education (“ED”) on March 30, 2012 states that in addition to student loan borrowers, Enrollment Reporting files will include two additional groups of students: Pell Grant and Perkins Loan recipients.

According to 2 CFR Part 200, Appendix XI Compliance Supplement updated May 2023:

Under the Pell Grant and loan programs, institutions must complete and return within 15 days the Enrollment Reporting roster file placed in their Student Aid Internet Gateway mailboxes sent by ED via the National Student Loan Data System (“NSLDS”). The institution determines how often it receives the Enrollment Reporting roster file with the default set at a minimum of every 60 days. Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS website. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.



**HOLYOKE COMMUNITY COLLEGE**  
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**Schedule of Findings and Questioned Costs - Continued**

**Year Ended June 30, 2023**

***Condition***

The Federal Government requires the College to report student enrollment changes to the National Student Loan Data System (“NSLDS”) within 60 days. During our testing, we noted 1 student, out of a sample of 40, who had an incorrect status reported to the NSLDS. were reported to NSLDS beyond the required timeframe. The student was a spring 2023 graduate.

***Cause***

The College did not have adequate procedures in place to ensure that students with status changes were reported to NSLDS correctly.

The College's Registrar's office sent the roster including the Spring 2023 graduates to the National Student Clearinghouse, the service entity that processes their uploads to NSLDS, within the acceptable 60 day timeframe. The National Student Clearinghouse did not upload the status updates to NSLDS and subsequently went beyond the 60 day timeframe.

***Effect***

The College did not report the student’s appropriate status changes to NSLDS within the required timeframe, which may impact the students’ loan grace periods.

***Questioned Costs***

Not applicable

***Perspective***

Our sample was not, and was not intended to be, statistically valid. Of the 40 students selected for testing, 1 student, or 2.5% of our sample, had status changes that were not properly reported to NSLDS within the required timeframe.

***Identification as a Repeat Finding, if applicable***

Not applicable

***Recommendation***

The College should strengthen their controls surrounding the review of the NSLDS reporting process to ensure they are in compliance with federal regulations.

***View of Responsible Officials***

The College agrees with the finding.

## **Management's Summary Schedule of Prior Audit Findings**

**Year Ended June 30, 2023**

### **Section IV – Management's Summary Schedule of Prior Audit Findings:**

There were no findings in the report for the year ended June 30, 2022. The College had a Single Audit performed on the Schedule of Expenditures of Federal Awards for the year ended June 30, 2022. There were no audit finding reported within the Single Audit report.

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## Management's Corrective Action Plan

**Finding number:** 2023-001  
**Federal agency:** U.S. Department of Education  
**Programs:** Student Financial Assistance Cluster  
**Assistance Listing #:** 84.063 and 84,268  
**Award year:** 2023

### *Corrective Action Plan:*

The College has previously established detailed policies and procedures to process and to accurately report status changes timely via the National Student Clearinghouse (NSC) to NSLDS. The reporting of the Initial Submission along with the Subsequent Submissions occurs approximately 5 business days prior to the month for which the report is due. This then ensures that NSC has the opportunity to transmit the data to NSLDS within 14 days of the 1st of the month. Submission of additional rosters would not change anything as NSC only submits once per month to NSLDS. The College will continue to submit on time to NSC and will continue to monitor when NSC transmits to NSLDS.

Further, the College will implement an audit process that will sample NSLDS status and compare those sampled to college records and to records submitted to NSC at least once prior to end of term.

### *Timeline for Implementation of Corrective Action Plan:*

The corrective action plan was implemented as of October 2023.

### *Contact Person*

Todd Wonders, Associate Director of Financial Aid  
Allison Wrobel, Registrar