

Western Technical College District

Federal and State Single Audit Report

Year Ended June 30, 2024



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Western Technical College
Federal and State Single Audit Reports
Year Ended June 30, 2024

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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*

District Board
Western Technical College District
LaCrosse, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States 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 Western Technical College District (the "District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 19, 2024. Our report includes a reference to other auditors who audited the financial statements of Western Technical College Foundation, Inc. (the "Foundation"), as described in our report on the District's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Foundation or that are reported separately by those auditors who audited the financial statements of the Foundation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

December 19, 2024
Eau Claire, Wisconsin

Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*

District Board
Western Technical College District
LaCrosse, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Western Technical College District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2024. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each major federal and state program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal and State Program

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

We are required to be independent of the District 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 and state program. Our audit does not provide a legal determination of the District'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 District's federal and state programs.

Auditor's Responsibility 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 District'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*, the *State Single Audit Guidelines* 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 's compliance with the requirements of each major federal and state program as a whole

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State of Wisconsin Single Audit Guidelines* 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 District'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 District'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 and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the District'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.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state 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 or state 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 or state 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 the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

Report on the Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Wisconsin Single Audit Guidelines

We have audited the financial statements of the business-type activities and the discretely presented component unit of the District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 19, 2024, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of Western Technical College Foundation, Inc. (the "Foundation") as described in our report on the District's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines* issued by the Wisconsin Department of Administration and are 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. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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 and the *State of Wisconsin Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

December 19, 2024
Eau Claire, Wisconsin

Western Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Award Description	Federal AL Number	Grant/Pass-Through Agency Number	Program or Award Amount	Federal	Match/Local	Total Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>							
Fox Valley Technical College							
Farm Business Management and Benchmarking							
Competitive Grants Program	10.319						
Expanding Farmer Benchmarking Results through Multi- State Collaboration		2019-38504-29890	\$ 15,683	\$ 15,683	\$ -	\$ 15,683	\$ -
<u>U.S. Department of Interior</u>							
Individual Reservations							
Indian Education - Higher Education Grant Program Cluster	15.114	N/A	111,271	111,271	-	111,271	-
<u>U.S. Department of Labor</u>							
Passed through Chippewa Valley Technical College							
Education and Support for Triaging and Accelerating Training in Rural Healthcare							
	17.261	23A60CC000012-01-00	1,023,770	5,661	-	5,661	-
Wisconsin Technical College System							
Apprenticeship USA Grants							
Machinist/Tool and Die Apprenticeship	17.285	02-885-155-234	7,200	7,200	-	7,200	-
Building an Undersanding of Youth Apprenticeships		02-713-155-262	16,800	(366)	366	-	-
Construction Electrician Apprenticeship		02-886-155-234	14,400	14,400	-	14,400	-
Industrial Elec/Maintenance Tech		02-887-155-234	14,400	14,400	348	14,748	-
Plumbing Apprenticeship		02-889-155-234	7,200	7,200	391	7,591	-
Total Apprenticeship USA Grants			60,000	42,834	1,105	43,939	-
Total U.S. Department of Labor			1,083,770	48,495	1,105	49,600	-
<u>U.S. Department of Veteran Affairs</u>							
Direct Payment							
Veterans Reporting Fee	64.111	P007A234564	3,792	3,792	-	3,792	-
<u>U.S. Department of Education</u>							
Direct Payments							
Student Financial Assistance Cluster							
Federal Supplemental Educational Opportunity Grants	84.007						
Supplemental Educational Opportunity Grants		P007A234564	126,557	126,557	43,312	169,869	-

Western Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

<i>Award Description</i>	Federal AL Number	Grant/Pass-Through Agency Number	Program or Award Amount	Federal	Match/Local	Total Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Education (Continued)</u>							
Federal Work-Study Program Work Study	84.033	P033A234564	\$ 126,830	\$ 126,830	\$ 83,023	\$ 209,853	\$ -
Federal Pell Grant Program	84.063						
Grants		P063P222435	33	33	-	33	-
Grants		P063P232435	6,652,057	6,652,057	-	6,652,057	-
Administrative Fees		P063Q212435	10	10	-	10	-
Administrative Fees		P063Q222435	745	745	-	745	-
Administrative Fees		P063Q232435	6,905	6,905	-	6,905	-
Total Federal Pell Grant Program			6,659,750	6,659,750	-	6,659,750	-
Federal Direct Student Loans Stafford Loans	84.268	P268K242435	7,856,359	7,856,359	-	7,856,359	-
Total Student Financial Aid Cluster			14,769,496	14,769,496	126,335	14,895,831	-
<u>Wisconsin Technical College System</u>							
Adult Education - Basic Grant to States	84.002						
Adult Basic Education		02-701-146-124	245,863	244,139	273,886	518,025	-
Re-Entry Basic Skills Program		02-704-146-114	75,000	75,000	34,348	109,348	-
Total Adult Education - Basic Grants to States			320,863	319,139	308,234	627,373	-
Career and Technical Education - Basic Grants to States	84.048						
Career Prep		02-711-150-214	47,227	46,433	-	46,433	-
Expanding Equity and Inclusion		02-735-150-224	31,475	31,386	-	31,386	-
Non-Traditional Occupations Services		02-737-150-264	32,621	32,087	-	32,087	-
Student Success		02-750-150-234	518,335	509,657	420,666	930,323	-
Redesigning Software Applications for Business Program Success		02-786-150-254	130,485	114,582	-	114,582	-
Total Career and Technical Education - Basic Grants to States			760,143	734,145	420,666	1,154,811	-

Western Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Award Description	Federal AL Number	Grant/Pass-Through Agency Number	Program or Award Amount	Federal	Match/Local	Total Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Education (Continued)</u>							
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126						
Rehabilitation Services		N/A	\$ 191,714	\$ 191,714	\$ -	\$ 191,714	\$ -
Direct Payments							
Project YES - Young Parents Educational Success	84.335A						
CCAMPIS - Childcare Access Means Parents in School		P335A210114	87,450	70,756	-	70,756	-
Title III	84.031A						
Reducing Equity Gaps by Democratizing Data (REDD)		P031A230209	449,772	198,863	-	198,863	-
Western NES (Navigating Economic Systems)	84.116N						
Expanding Student Access to Basic Needs Resources		P116N230105	949,695	191,835	-	191,835	-
Total U.S Department of Education			17,529,133	16,475,948	855,235	17,331,183	-
<u>U.S Department of Homeland Security</u>							
Wisconsin Technical College System							
FEMA Assistance to Firefighters	97.044						
Assistance to Firefighters 2023		02-734-153-113	35,130	21,490	3,224	24,714	-
Assistance to Firefighters 2024		02-732-153-114	30,869	31,886	-	31,886	-
Total FEMA Assistance to Firefighters			65,999	53,376	3,224	56,600	-
TOTAL FEDERAL AWARDS			\$18,809,648	\$16,708,565	\$ 859,564	\$ 17,568,129	\$ -

See Independent Auditor's Report.

See accompanying notes to the Schedules of Expenditures of Federal and State Awards.

Western Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2024

State Agency/Program/Title	State Identification Number	Pass-Through Entity Identifying Number	Grant Amount	Revenue		Total Expenditures	Amount Provided to Subrecipients
				State	Match		
<u>Wisconsin Higher Education Aids Board</u>							
Wisconsin Grants	235.102	N/A	\$ 1,340,337	\$ 1,340,337	\$ -	\$ 1,340,337	\$ -
Remission of Fees for Veterans and Dependents	235.105	N/A	250,078	250,078	-	250,078	-
Minority Retention Grant	235.107	N/A	5,270	5,270	-	5,270	-
Academic Excellence Scholarship Grant	235.109	N/A	6,674	6,674	6,673	13,347	-
Hearing and Visually Handicapped Student Grant	235.112	N/A	1,800	1,800	-	1,800	-
Talent Incentive Program	235.114	N/A	41,100	41,100	-	41,100	-
Nursing Student Loan	235.117	N/A	13,000	13,000	-	13,000	-
Indian Student Assistance Grant	235.132	N/A	14,300	14,300	-	14,300	-
Technical Excellence Scholarship	235.119	N/A	53,586	53,586	53,581	107,167	-
Total Wisconsin Higher Education Aids Board			1,726,145	1,726,145	60,254	1,786,399	-
<u>Wisconsin Technical College System</u>							
Emergency Assistance Grants/Student Emergency Fund	292.104	02-833-104-113	12,872	6,860	-	6,860	-
Emergency Assistance Grants/Student Emergency Fund	292.104	02-833-104-114	13,253	11,714	-	11,714	-
Total Emergency Assistance Grants/Student Emergency Fund			26,125	18,574	-	18,574	-
State Aids for Vocational, Technical, and Adult Education	292.105	N/A	6,575,863	6,575,863	-	6,575,863	-
<u>Grants to District Boards</u>							
Researching, Supporting, and Reenrolling Students (RSRS)	292.124	02-817-124-193	200,000	61,254	-	61,254	-
Manufacturing Month Project		02-821-124-184	62,882	46,202	-	46,202	39,572
Collaborating Engineering Success		02-818-124-183	100,000	45,573	-	45,573	-
Strengths-Based Student Support		02-819-124-194	200,000	187,645	-	187,645	-
OER - Open Western		02-820-124-324	74,816	5,894	-	5,894	-
Western Teaching and Learning Excellence		02-829-124-154	57,638	53,949	26,974	80,923	-
Growing Our Own - Transforming Education in Low Income Communities		02-831-124-124	255,980	90,145	-	90,145	-

Western Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2024

	State Identification Number	Pass-Through Entity Identifying Number	Grant Amount	Revenue		Total Expenditures	Amount Provided to Subrecipients
				State	Match		
<i>Wisconsin Technical College System (continued)</i>							
Promotion of Protective Service Careers for Rural Residents of Western		02-835-124-133	\$ 194,792	\$ 73,554	\$ -	\$ 73,554	\$ -
Cybersecurity Revamp, Recruitment, and Collaboration		02-838-124-134	500,000	180,482	-	180,482	99,766
Western's IT-Data Analytics Specialist Program		02-839-124-144	200,000	56,345	-	56,345	-
Applying a Holistic Team Approach to Increase At-Risk Student Completion		02-864-124-163	157,522	2,831	943	3,774	-
Applying a Holistic Team Approach to Increase At-Risk Student Completion		02-864-124-164	223,866	202,417	67,470	269,887	-
<i>Passed through Southwest Technical College</i>							
Core Industry - EV for Auto Tech		03-103-124-134	231,571	34,134	-	34,134	-
<i>Workforce Advancement Training Grants</i>							
Brunner Manufacturing		02-955-124-173	41,078	29,191	-	29,191	-
Healthcare Consortium		02-959-124-174	79,769	32,169	-	32,169	-
Maintenance Consortium		02-960-124-174	124,112	63,605	-	63,605	-
Welding Consortium		02-961-124-174	133,772	23,378	-	23,378	-
Educational Success for Ashley Furniture		02-962-124-174	34,966	15,238	-	15,238	-
Total Grants to District Boards			2,872,764	1,204,006	95,387	1,299,393	139,338
Fire Service Certification Program	292.137	N/A	27,231	27,231	-	27,231	-
Interagency Funds	292.138						
HazMat Program		N/A	3,000	3,000	-	3,000	-
Property Tax Relief Aid	292.162	N/A	16,794,527	16,794,527	-	16,794,527	-
Total Wisconsin Technical College System			26,299,510	24,623,201	95,387	24,718,588	139,338
TOTAL STATE AWARDS			\$ 28,025,655	\$ 26,349,346	\$ 155,641	\$ 26,504,987	\$ 139,338

See Independent Auditor's Report.

See accompanying notes to the Schedules of Expenditures of Federal and State Awards.

Western Technical College District

Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2024

Note 1: Basis of Presentation

The accompanying schedules of expenditures of federal and state awards include the federal and state award activity of Western Technical College District under programs of the federal and state government for the year ended June 30, 2024. The information in these schedules is presented 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 and State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Because the schedules present only a selected portion of the operations of Western Technical College District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of Western Technical College District.

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, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Western Technical College District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3: Reconciliation

Federal:

Revenues per statements of revenues, expenses and changes in net position	
Operating revenues - Federal grants	\$ 8,852,206
Federal Direct Student Loan Program payments paid directly to students	7,856,359

Federal revenue per schedule of expenditures of federal awards	\$ 16,708,565
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State:

Revenues per statements of revenues, expenses and changes in net position	
Operating revenues - State grants	\$ 2,978,956
Nonoperating revenues - State operating appropriations	23,782,403
<i>Aid payments not subject to State of Wisconsin Single Audit Guidelines</i>	
Payments in lieu of taxes	(74,480)
Exempt computer aid	(89,488)
Exempt personal property aid	(248,045)

State revenue per schedule of state awards	\$ 26,349,346
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Western Technical College District

Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2024

Note 4: Pass-Through Funds to Subrecipients

For the year ended June 30, 2024, there were funds passed through to subrecipients as follows:

Federal:

None.

State:

Award Number	State I.D. Number	Subrecipient	Amount Provided to Subrecipients
02-821-124-184	292.124	Chippewa Valley Technical College	\$ 4,886
02-821-124-184	292.124	Madison Area Technical College	4,791
02-821-124-184	292.124	Moraine Park Technical College	4,997
02-821-124-184	292.124	Nicolet Area Technical College	3,297
02-821-124-184	292.124	Northcentral Technical College	4,974
02-821-124-184	292.124	Northeast WI Technical College	4,774
02-821-124-184	292.124	Northwood Technical College	2,056
02-821-124-184	292.124	Southwest WI Technical College	4,973
02-821-124-184	292.124	Waukesha County Technical College	4,824
02-838-124-134	292.124	Chippewa Valley Technical College	39,748
02-838-124-134	292.124	Mid-State Technical College	36,488
02-838-124-134	292.124	Northwood Technical College	23,530

Western Technical College District

Schedule of Findings and Questioned Costs -

Federal and State Award Programs

Year Ended June 30, 2024

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting: Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Noncompliance material to the financial statements?	No

Federal Awards

Internal control over major federal programs: Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

AL Number	Name of Federal Program or Cluster
84.007	Student Financial Assistance Cluster: Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans

Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
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Auditee qualified as a low-risk auditee?	Yes
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Western Technical College District

Schedule of Findings and Questioned Costs - Federal and State Award Programs (Continued)

Year Ended June 30, 2024

I. Summary of Auditor's Results (Continued)

State Awards

Internal control over major programs:

Material weakness(es) identified?

No

Significant deficiency(ies) identified not considered to be
material weakness(es)?

None reported

Type of auditor's report issued on compliance for major
state programs:

Unmodified

Any audit findings disclosed that are required to be reported in
accordance with the *State Single Audit Guidelines*?

No

Identification of major state programs:

State I.D. Number	Name of State Program
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292.162	Property Tax Relief Aid
292.124	Grants to District Boards

Dollar threshold used to distinguish between Type A and Type B
Programs

\$790,480

Auditee qualified as low-risk auditee?

Yes

Western Technical College District

Schedule of Findings and Questioned Costs - Federal and State Award Programs (Continued)

Year Ended June 30, 2024

II. Financial Statement Findings

There were no findings required to be reported in accordance with Generally Accepted Government Auditing Standards

III. Federal and State Findings and Questioned Costs

None

Western Technical College District

Schedule of Findings and Questioned Costs - Federal and State Award Programs (Continued)

Year Ended June 30, 2024

IV. Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State of Wisconsin Single Audit Guidelines*:

Wisconsin Higher Education Aids Board	No
Wisconsin Technical College System	No
Wisconsin Department of Safety and Professional Services	No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes



Name of Partner Robert Ganschow

Date December 19, 2024

Western Technical College District
Schedule of Prior Year's Findings and Questioned Costs
Year Ended June 30, 2024

Financial Statement Findings:

None

Federal and State Award Findings and Questioned Costs

None