

**ALPENA COMMUNITY COLLEGE**

Federal Awards Supplemental Information  
For The Year Ended June 30, 2013

**STRALEY LAMP & KRAENZLEIN P.C.**

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# Straley Lamp & Kraenzlein P.C.



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## **INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

To the Board of Trustees  
Alpena Community College  
Alpena, Michigan

We have audited the basic financial statements of Alpena Community College, Alpena, Michigan, and its discretely presented component unit as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Alpena Community College, Alpena, Michigan's basic financial statements. We issued our report thereon dated October 9, 2013, which contained an unmodified opinion on the basic financial statements of Alpena Community College, Alpena, Michigan, and its component unit. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited basic financial statements subsequent to October 9, 2013.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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.

*Straley Lamp & Kraenzlein P.C.*

February 20, 2014

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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 Board of Trustees  
Alpena Community College  
Alpena, Michigan

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 basic financial statements of Alpena Community College, Alpena, Michigan, and its discretely presented component unit as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Alpena Community College, Alpena, Michigan's basic financial statements, and have issued our report thereon dated October 9, 2013. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the basic financial statements, we considered the Alpena Community College, Alpena, Michigan'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 basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Alpena Community College, Alpena, Michigan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Alpena Community College, Alpena, Michigan'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 basic 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.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Alpena Community College, Alpena, Michigan's basic 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 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Straley Lamp & Kraenzlein P.C.

October 9, 2013



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133.**

To the Board of Trustees  
Alpena Community College  
Alpena, Michigan

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

We have audited Alpena Community College, Alpena, Michigan's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Alpena Community College, Alpena, Michigan's major federal programs for the year ended June 30, 2013. Alpena Community College, Alpena, Michigan'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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Alpena Community College, Alpena, Michigan'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Alpena Community College, Alpena, Michigan'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 Alpena Community College, Alpena, Michigan's compliance.

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

In our opinion, Alpena Community College, Alpena, Michigan, 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, 2013.

### **Report on Internal Control Over Compliance**

The management of Alpena Community College, Alpena, Michigan, 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 Alpena Community College, Alpena, Michigan'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 OMB Circular A-133, 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 Alpena Community College, Alpena, Michigan's internal control over compliance.

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

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

### **Purpose of this Report**

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Straley Lamp & Kraenzlein P.C.*

February 20, 2014



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Alpena Community College

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended June 30, 2013

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program or Award Amount</u>
<u>U.S. Department of Labor</u>			
Direct Programs:			
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	TC-22515-ESO	\$ 2,835,000
Total U.S. Department of Labor			<u>2,835,000</u>
<u>National Endowment for the Humanities</u>			
Direct Programs:			
Education and Human Resources Sustainability in Concrete Technology	47.076	DUE-1103676	<u>200,000</u>
Total National Endowment for the Humanities			<u>200,000</u>
<u>U.S. Department of Education</u>			
Direct Programs:			
Student Financial Assistance Programs Cluster Federal Supplemental Educational Opportunity Grants (FSEOG) 2012/2013	* 84.007	P007A121973	<u>53,915</u> <u>53,915</u>
Federal Work-Study Program (FWS) 2011/2012 (FWS) 2012/2013	* 84.033	P033A111973 P033A121973	94,857 94,857 <u>189,714</u>
Federal Pell Grant Program (PELL) 2011/2012 (PELL) 2012/2013 (PELL) Administration 2011/2012 (PELL) Administration 2012/2013	* 84.063	P063P111622 P063P121622 P063Q111622 P063Q121622	4,715,129 4,137,061 7,155 6,365 <u>8,865,710</u>
Federal Direct Loan Program (Direct Loan) 2011/2012 Federal Direct - Subsidized Federal Direct - Unsubsidized Federal Direct - Plus	* 84.268	P268K121622	3,134,379   <u>3,134,379</u>
Federal Direct Loan Program (Direct Loan) 2012/2013 Federal Direct - Subsidized Federal Direct - Unsubsidized Federal Direct - Plus	* 84.268	P268K131622	2,990,487   <u>2,990,487</u>
Total Student Financial Assistance Programs Cluster			<u>15,234,205</u>

\* Major Program

Revenue Accrued (Unearned) at June 30, 2012	Prior Year(s) Expenditures	Current Year		Revenue Accrued (Unearned) at June 30, 2013	Total Expenditures
		Receipts	Expenditures		
\$ 11,551	\$ 358,496	\$ 754,126	\$ 853,341	\$ 110,766	\$ 1,211,837
11,551	358,496	754,126	853,341	110,766	1,211,837
7,929	54,494	74,312	66,931	548	121,425
7,929	54,494	74,312	66,931	548	121,425
-	-	53,915	53,915	-	53,915
-	-	53,915	53,915	-	53,915
-	70,055	24,802	24,802	-	94,857
-	-	59,911	66,494	6,583	66,494
-	70,055	84,713	91,296	6,583	161,351
3,839	4,715,129	3,839	-	-	4,715,129
-	-	4,141,571	4,137,061	(4,510)	4,137,061
-	6,860	295	295	-	7,155
-	-	6,205	6,205	-	6,205
3,839	4,721,989	4,151,910	4,143,561	(4,510)	8,865,550
62,843	1,980,096	62,845	2	-	1,980,098
46,320	1,130,505	46,342	22	-	1,130,527
-	23,754	-	-	-	23,754
109,163	3,134,355	109,187	24	-	3,134,379
-	-	1,740,924	1,752,214	11,290	1,752,214
-	-	1,129,360	1,132,547	3,187	1,132,547
-	-	54,630	54,630	-	54,630
-	-	2,924,914	2,939,391	14,477	2,939,391
113,002	7,926,399	7,324,639	7,228,187	16,550	15,154,586

The accompanying notes to financial statements are an integral part of this statement.

Alpena Community College

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended June 30, 2013

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Program or Award Amount</u>
<u>U.S. Department of Education (continued)</u>			
Direct Programs:			
TRIO Cluster:			
TRIO - Student Support Services	84.042	P042A110358	\$ 791,785
			<u>791,785</u>
TRIO - Talent Search	84.044	P044A080544	1,266,135
TRIO - Talent Search	84.044	P044A110158	677,971
TRIO - Talent Search	84.044	P044A120099	630,657
			<u>2,574,763</u>
TRIO - Upward Bound	84.047	P047A080123	1,435,873
			<u>1,435,873</u>
Total TRIO Cluster			<u>4,802,421</u>
Total Direct Programs			<u>20,036,626</u>
Passed through Michigan Department of Education:			
Career and Technical Education - Basic Grants to States	84.048		
Local leadership		123250 12251	18,199
Regional allocation		123510 12211	134,484
Local leadership		133250 13251	17,707
Regional allocation		133510 13211	125,844
			<u>296,234</u>
Total U.S. Department of Education			<u>20,332,860</u>
Total Federal Financial Assistance			<u>\$ 23,367,860</u>

\* Major Program

Revenue Accrued (Deferred) at June 30, 2012	Prior Year(s) Expenditures	Current Year		Revenue Accrued (Deferred) at June 30, 2013	Total Expenditures
		Receipts	Expenditures		
\$ 2,547	\$ 231,377	\$ 250,166	\$ 243,564	\$ (4,055)	\$ 474,941
<u>2,547</u>	<u>231,377</u>	<u>250,166</u>	<u>243,564</u>	<u>(4,055)</u>	<u>474,941</u>
(15,854)	1,182,941	67,340	83,194	-	1,266,135
10,983	194,853	196,551	186,806	1,238	381,659
-	-	224,043	226,610	2,567	226,610
<u>(4,871)</u>	<u>1,377,794</u>	<u>487,934</u>	<u>496,610</u>	<u>3,805</u>	<u>1,874,404</u>
(2,508)	1,387,574	28,559	31,067	-	1,418,641
<u>(2,508)</u>	<u>1,387,574</u>	<u>28,559</u>	<u>31,067</u>	<u>-</u>	<u>1,418,641</u>
(4,832)	2,996,745	766,659	771,241	(250)	3,767,986
<u>108,170</u>	<u>10,923,144</u>	<u>8,091,298</u>	<u>7,999,428</u>	<u>16,300</u>	<u>18,922,572</u>
114	17,796	114	-	-	17,796
83,300	131,076	83,300	-	-	131,076
-	-	17,531	17,531	-	17,531
-	-	117,417	124,076	6,659	124,076
<u>83,414</u>	<u>148,872</u>	<u>218,362</u>	<u>141,607</u>	<u>6,659</u>	<u>290,479</u>
<u>191,584</u>	<u>11,072,016</u>	<u>8,309,660</u>	<u>8,141,035</u>	<u>22,959</u>	<u>19,213,051</u>
\$ 211,064	\$ 11,485,006	\$ 9,138,098	\$ 9,061,307	\$ 134,273	\$ 20,546,313

The accompanying notes to financial statements are an integral part of this statement.

Alpena Community College

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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**NOTE 1—SIGNIFICANT ACCOUNTING POLICIES.**

**A. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (“the schedule”) includes the federal grant activity of all federal financial assistance programs of Alpena Community College, Alpena, Michigan, under programs of the federal government for the year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the schedule are recognized following the cost principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions* wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Alpena Community College's reporting entity is defined in Note 1 to the College's basic financial statements. Expenditures reported on the schedule are reported on the same basis of accounting as the basic financial statements. Because the Schedule presents only a selected portion of the operations of Alpena Community College, Alpena, Michigan, it is not intended to and does not present the financial position, changes in net position, or cash flows, if applicable of Alpena Community College, Alpena, Michigan. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other governmental agencies is included on the schedule. Pass-through identifying numbers are presented where available.

The U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* established a risk-based approach to determine which Federal programs were major programs. This risk-based approach included consideration of current and prior audit experience, oversight by Federal agencies and pass-through entities, and the inherent risk of the Federal program. Major program determination was performed and is defined in Section 520 of the circular.

For the audit period ended June 30, 2013 Alpena Community College, Alpena, Michigan's dollar threshold for larger federal programs, which were regarded as Type A programs, were programs with Federal awards expended during the audit period which exceeded \$300,000. All other federal programs were regarded as Type B programs. For the year ended June 30, 2013, Alpena Community College, Alpena, Michigan, qualified as a low-risk auditee as defined in Section 530 of the circular. No federal programs were considered to be high-risk and the determination was made that major programs were all Type A programs to encompass at least 25% of the total federal awards expended. During the year ended June 30, 2013, Alpena Community College, Alpena, Michigan, expended 80% of its total expenditures of federal awards programs audited as major programs.

**B. CFDA**

This refers to the Catalog of Federal Domestic Assistance.

**C. RECEIPTS**

Current year receipts represent cash/payments-in-kind received from federal sources during the period July 1, 2012 through June 30, 2013.

Alpena Community College

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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**NOTE 2—ADJUSTMENTS TO GRANTS AND TRANSFERS.**

Alpena Community College transferred \$17,224 of the Federal Work-Study program (CFDA #84.033) to the Federal Supplemental Educational Opportunity Grants (CFDA #84.007).

**NOTE 3—LOANS OUTSTANDING.**

Alpena Community College originates but does not provide funding for Federal Direct Student Loans (FDLs). The amount presented in the schedule of expenditures of federal awards represents the value of new FDL's accepted by students during the year ended June 30, 2013.

**NOTE 4--RECONCILIATION TO U.S. DEPARTMENT OF EDUCATION GRANT ADMINISTRATION AND PAYMENT SYSTEM PAYMENT REQUESTS (EDCAPS G5).**

The following shows a reconciliation of the direct programs total of the U.S. Department of Education grants received reported on the Schedule of Expenditures of Federal Awards to U.S. Department of Education grant administration and payment system payment requests (EDCAPS G5):

EDCAPS G5-Total Draws	\$ 8,105,592	
EDCAPS G5-Total Refunds	<u>(14,294)</u>	
Net (EDCAPS G5) Draws		\$ 8,091,298
Accounts receivable-June 30, 2012	(108,170)	
Accounts receivable-June 30, 2013	<u>16,300</u>	
		<u>(91,870)</u>
Total U.S. Department of Education direct programs - Schedule of Expenditures of Federal Awards		<u><u>\$ 7,999,428</u></u>

Alpena Community College

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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**NOTE 5--RECONCILIATION TO THE STATE OF MICHIGAN DEPARTMENT OF EDUCATION (MDE) GRANT SECTION AUDITORS REPORT.**

The following shows a reconciliation of current year expenditures per the Schedule of Expenditures of Federal Awards to current payments per the State of Michigan Department of Education (MDE) Grant Auditor Report (GAR) from the Cash Management System (CMS):

State of Michigan CMS System-Total draws		\$ 218,024
June 30, 2012 CMS System draw receipted in July 2013		<u>338</u>
		218,362
Accounts receivable - June 30, 2012	\$ (83,414)	
Accounts receivable - June 30, 2013	<u>6,659</u>	
		<u>(76,755)</u>
Total Michigan Department of Education - Schedule of Expenditures of Federal Awards		<u>\$ 141,607</u>

**NOTE 6--RELATIONSHIP OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO THE BASIC FINANCIAL STATEMENTS.**

Revenues from federal sources are reported in Alpena Community College's financial statements as follows:

General Fund	\$ 14,766	
Restricted Fund	<u>5,963,330</u>	
Total Federal Revenues		\$ 5,978,096
Federal Pell grant return of funds not reported in the audited financial statements at year end and reported as unearned grants in the Schedule of Expenditures of Federal Awards		
Unearned revenue-June 30, 2012	7,857	
Unearned revenue-June 30, 2013	<u>(4,385)</u>	
		3,472



Alpena Community College

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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**NOTE 6--RELATIONSHIP OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO THE BASIC FINANCIAL STATEMENTS.** (continued)

Federal revenues from veterans administration program income reported in the audited financial statements at June 30, 2013 and not reported as grants in the Schedule of Expenditures Federal Awards	\$ (1,283)
Federal Vocational Education Program, C.F.D.A. #84.048 previously reported as State grants in the audited financial statements at June 30, 2013	141,607
Federal (Direct Loan) Programs, C.F.D.A. #84.268 previously not reported as revenues in the audited financial statements at June 30, 2013	<u>2,939,415</u>
Total Expenditures-Schedule of Expenditures of Federal Awards	<u>\$ 9,061,307</u>

Alpena Community College

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the year ended June 30, 2013

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

**Financial Statements**

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes      X   No

Significant deficiency(ies) identified not considered to be a material weakness? \_\_\_\_\_ Yes      X   None

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ Yes      X   No

Significant deficiency(ies) identified not considered to be a material weakness? \_\_\_\_\_ Yes      X   None

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

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)? \_\_\_\_\_ Yes      X   No

Identification of major programs:

**CFDA Number**

**Name of Federal Program or Cluster**

U.S. Department of Education - Federal Student Aid Cluster:

- |             |   |
|-------------|---|
| CFDA 84.007 | Federal Supplemental Educational Opportunity Grant Program (SEOG) |
| CFDA 84.033 | Federal Work-Study Program (FWS)                                  |
| CFDA 84.063 | Federal Pell Grant Program (PELL)                                 |
| CFDA 84.268 | Federal Direct Student Loans (Direct Loan)                        |

Alpena Community College

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the year ended June 30, 2013

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**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

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

\$ 300,000

Auditee qualified as low-risk auditee?

X Yes        No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None noted in the current year.

**SECTION II – FEDERAL PROGRAM AUDIT FINDINGS**

None noted in the current year.

Alpena Community College

**REPORT ON PRIOR AUDIT FINDINGS**

For the year ended June 30, 2013

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<u>Program</u>	<u>Finding</u>	Questioned <u>Costs</u>
There were no findings or questioned costs noted in the prior year.		

Alpena Community College

**CORRECTIVE ACTION PLAN**

For the year ended June 30, 2013

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A corrective action plan is not required since there are no findings or questioned costs noted in the current year.