

**GREATER ALTOONA CAREER AND TECHNOLOGY CENTER**

**ALTOONA, PENNSYLVANIA**

**AUDITOR'S REPORT ON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
COMPLIANCE AND INTERNAL CONTROL**

**\*\*\*\*\***

**FOR THE YEAR ENDED JUNE 30, 2021**

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

	<b>Page</b>
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 <i>Government Auditing Standards</i>	1 - 2
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	3 - 5
Schedule of Expenditures of Federal Awards	6 - 7
Notes to Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9
Summary Schedule of Prior Audit Findings	10

**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**

The Members of the Operating Committee  
Greater Altoona Career and Technology Center  
1500 Fourth Avenue  
Altoona, Pennsylvania 16602

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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Greater Altoona Career and Technology Center as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Greater Altoona Career and Technology Center's basic financial statements, and have issued our report thereon dated November 18, 2021.

**Internal Control Over Financial Reporting**

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

*Young, Decker, Brown & Company, P.C.*



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Members of the Operating Committee  
Greater Altoona Career and Technology Center  
1500 Fourth Avenue  
Altoona, Pennsylvania 16602

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

We have audited the Greater Altoona Career and Technology Center's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Greater Altoona Career and Technology Center's major federal programs for the year ended June 30, 2021. The Greater Altoona Career and Technology Center'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 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 Greater Altoona Career and Technology Center'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* (CFR) 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 Greater Altoona Career and Technology Center'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 Greater Altoona Career and Technology Center's compliance.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE  
(CONTINUED)**

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

In our opinion, the Greater Altoona Career and Technology Center 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, 2021

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

Management of the Greater Altoona Career and Technology Center 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 Greater Altoona Career and Technology Center'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 Greater Altoona Career and Technology Center'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.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Greater Altoona Career and Technology Center as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Greater Altoona Career and Technology Center's basic financial statements. We issued our report thereon dated November 18, 2021, 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. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE  
(CONTINUED)**

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (Continued)**

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.

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.

*Young, Baker, Brown & Company, P.C.*

**GREATER ALTOONA CAREER AND TECHNOLOGY CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Grantor Program Title</u>	<u>Source Code</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period</u>
<b><u>U.S. Department of Education</u></b>				
<b><u>Cluster</u></b>				
PELL Grant Program	D	84.063	N/A	07/01/20 - 06/30/21
Federal Family Education Loan	D	84.268	N/A	07/01/20 - 06/30/21
Total Student Financial Aid Cluster				
<b><u>Education Stabilization Fund</u></b>				
Higher Education Emergency Relief Fund - Institutional Portion	D	84.425F	N/A	05/11/20 - 05/10/21
Higher Education Emergency Relief Fund - Institutional Portion	D	84.425F	N/A	05/07/20 - 05/26/22
Subtotal Federal Assistance Listing Number 84.425F				
Higher Education Emergency Relief Fund - Student Aid Portion	D	84.425E	N/A	04/25/20 - 05/12/22
Higher Education Emergency Relief Fund - Fund for the Improvement of Postsecondary Education Formula Grant	D	84.425N	N/A	09/16/20 - 12/15/21
Total Higher Education Emergency Relief Fund				
(Passed Through Pennsylvania Department of Education)				
Governor's Emergency Education Relief Fund	I	84.425C	354-21-0061	08/28/20 - 06/30/21
Total Education Stabilization Fund				
(Passed Through Pennsylvania Department of Education)				
Secondary Voc. Instr. Program	I	84.048	380-21-0030	07/01/20 - 06/30/21
Post Secondary Alloc.	I	84.048	381-20-0019	07/01/19 - 06/30/20
Post Secondary Alloc.	I	84.048	381-21-0022	07/01/20 - 06/30/21
Subtotal Federal Assistance Listing Number 84.048				
Total U.S. Department of Education				



**GREATER ALTOONA CAREER AND TECHNOLOGY CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program or Award Amount</u>	<u>Total Received for Year</u>	<u>Accrued (Deferred Revenue 07/01/20</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued (Deferred Revenue 06/30/21</u>
\$691,972	\$ 691,972	\$ 0	\$ 691,972	\$ 691,972	\$ 0
822,841	<u>823,435</u>	<u>0</u>	<u>822,841</u>	<u>822,841</u>	( <u>594</u> )
	<u>\$1,515,407</u>	<u>\$ 0</u>	<u>\$1,514,813</u>	<u>\$1,514,813</u>	<u>(\$ 594)</u>
145,558	\$ 145,558	\$ 0	\$ 145,558	\$ 145,558	\$ 0
831,704	<u>0</u>	<u>0</u>	<u>340,460</u>	<u>340,460</u>	<u>340,460</u>
	\$ 145,558	\$ 0	\$ 486,018	\$ 486,018	\$340,460
747,638	145,558	0	145,558	145,558	0
208,884	<u>41,921</u>	<u>0</u>	<u>143,789</u>	<u>143,789</u>	<u>101,868</u>
	\$ 333,037	\$ 0	\$ 775,365	\$ 775,365	\$442,328
111,998	\$ 111,998	\$ 0	\$ 111,998	\$ 111,998	\$ 0
	\$ 445,035	\$ 0	\$ 887,363	\$ 887,363	\$442,328
298,019	\$ 273,184	\$ 0	\$ 298,019	\$ 298,019	\$ 24,835
106,620	17,770	17,770	0	0	0
142,951	<u>83,388</u>	<u>0</u>	<u>142,951</u>	<u>142,951</u>	<u>59,563</u>
	\$ 374,342	\$17,770	\$ 440,970	\$ 440,970	\$ 84,398
	<u>\$2,334,784</u>	<u>\$17,770</u>	<u>\$2,843,146</u>	<u>\$2,843,146</u>	<u>\$526,132</u>

**GREATER ALTOONA CAREER AND TECHNOLOGY CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

<u>Grantor Program Title</u>	<u>Source Code</u>	<u>Federal Assistance Listing Number</u>	<u>Pass- Through Grantor's Number</u>	<u>Grant Period</u>
<b><u>U.S. Department of the Treasury</u></b>				
(Passed Through Pennsylvania Commission on Crime and Delinquency)				
Coronavirus Relief Fund	I	21.019	2020-CS-01-33477	03/01/20 - 10/30/20
Total U.S. Department of the Treasury				
<b><u>U.S. Department of Labor</u></b>				
(Passed Through the Bureau of Workforce Development Administration of the Pennsylvania Department of Labor and Industry)				
Trade Adjustment Assistance (TAA)	I	17.245	TAA-0009-20	07/01/20 - 06/30/21
Total U.S. Department of Labor				
Total Expenditures of Federal Awards				

**Source Codes**

D - Direct Funding  
I - Indirect Funding  
F - Federal Share  
S - State Share

**GREATER ALTOONA CAREER AND TECHNOLOGY CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021  
(CONTINUED)**

<u>Program or Award Amount</u>	<u>Total Received for Year</u>	<u>Accrued (Deferred Revenue 07/01/20</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued (Deferred Revenue 06/30/21</u>
\$ 90,000	\$ 90,000	\$ 0	\$ 90,000	\$ 90,000	\$ 0
	<u>90,000</u>	<u>0</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
	\$ 90,000	\$ 0	\$ 90,000	\$ 90,000	\$ 0
	<u>90,000</u>	<u>0</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
68,455	\$ 63,879	\$ 0	\$ 68,455	\$ 68,455	\$ 4,576
	<u>63,879</u>	<u>0</u>	<u>68,455</u>	<u>68,455</u>	<u>4,576</u>
	\$ 63,879	\$ 0	\$ 68,455	\$ 68,455	\$ 4,576
	<u>63,879</u>	<u>0</u>	<u>68,455</u>	<u>68,455</u>	<u>4,576</u>
	\$2,488,663	\$17,770	\$3,001,601	\$3,001,601	\$530,708
	<u>2,488,663</u>	<u>17,770</u>	<u>3,001,601</u>	<u>3,001,601</u>	<u>530,708</u>
<b><u>Test of 20% Rule Based on Expenditures</u></b>					
Student Financial Aid Cluster (Selected for Test)				\$1,514,813	
Higher Education Emergency Relief Fund				775,365	
Vocational Education Basic Grant				440,970	
Governor's Emergency Education Relief Fund				111,998	
Coronavirus Relief Fund				90,000	
Trade Adjustment Assistance				<u>68,455</u>	
Total Expenditures				\$3,001,601	
				<u>20%</u>	
Minimum Amount Which Must Be Tested				\$ 600,320	
				<u>600,320</u>	
<b><u>Selected for Test</u></b>					
Education Stabilization Fund (Major Program)				\$ 887,363	
				<u>887,363</u>	
Total Selected for Test				\$ 887,363	
				<u>887,363</u>	

**GREATER ALTOONA CAREER AND TECHNOLOGY CENTER  
ALTOONA, PENNSYLVANIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Greater Altoona Career and Technology Center under programs of the federal government for the year ended June 30, 2021. The information in this Schedule 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Greater Altoona Career and Technology Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Greater Altoona Career and Technology Center.

**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. The Greater Altoona Career and Technology Center has elected to not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

The Center uses the following indirect cost rates:

**a. Secondary and Post-Secondary Vocational Instruction Programs**

The restricted indirect cost rate established by the Commonwealth of Pennsylvania's Office of Comptroller Operations of 7.24% is used but is limited by the Perkins Act of 2018 not to exceed 5% of grant funds.

**b. Pell Grants**

The Federal Higher Education Opportunity Act (HEOA) provides for a payment of \$5 per Pell Grant recipient to reimburse for a share of the cost of administering the program.

**GREATER ALTOONA CAREER AND TECHNOLOGY CENTER  
ALTOONA, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

No

Noncompliance material to financial statements noted?

No

**Federal Awards**

Internal control over major Federal program:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

None reported

Type of auditor's report issued on compliance for major Federal program:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

No

Identification of major Federal program:

Federal Assistance Listing Numbers:  
84.425

Name of Federal Program or Cluster:  
Education Stabilization Fund

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

\$750,000

Auditee qualified as low risk auditee?

Yes

**SECTION II - FINANCIAL STATEMENT FINDINGS**

There were no findings or questioned costs reported for the year ended June 30, 2021.



**GREATER ALTOONA CAREER AND TECHNOLOGY CENTER  
ALTOONA, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021**

There were no prior year findings.