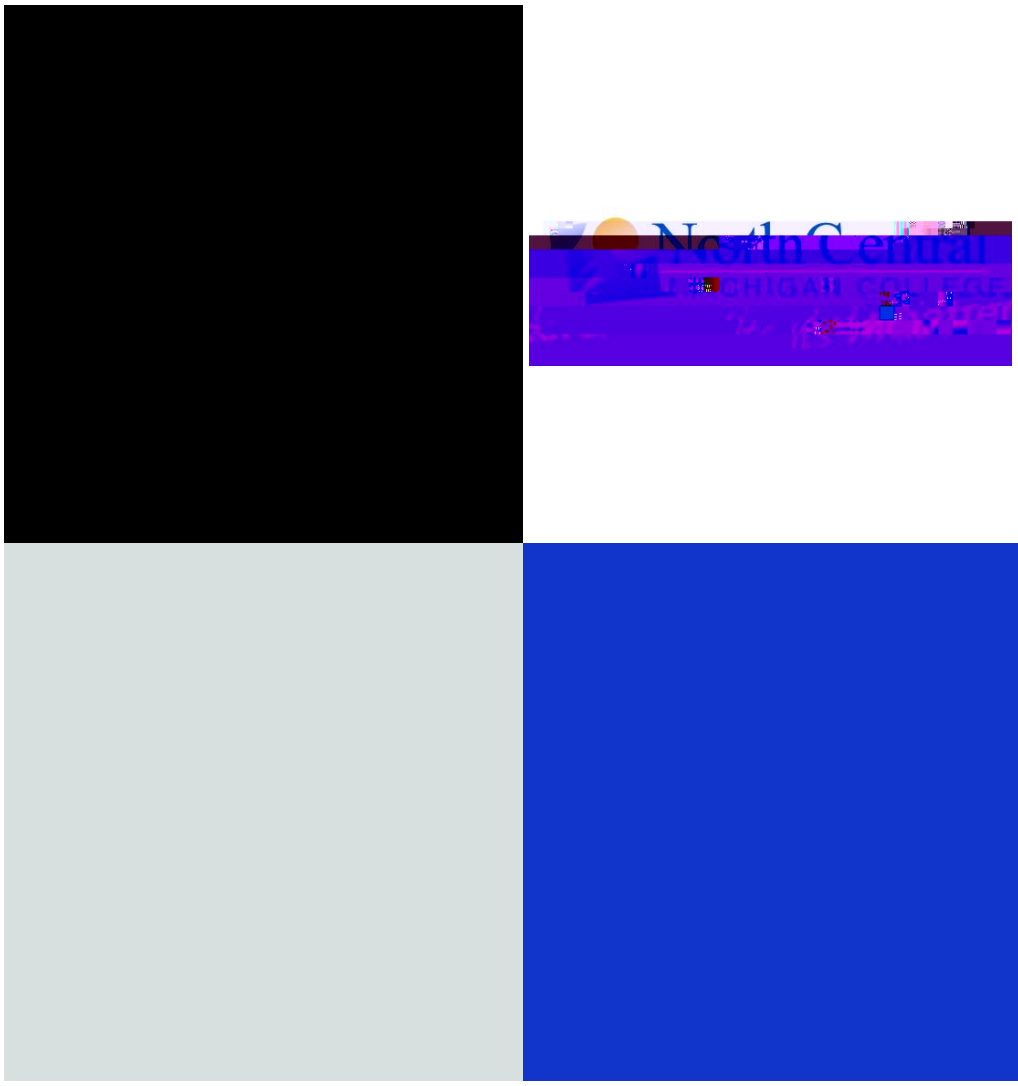

Report on Compliance and Other Matters

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Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

North Central Michigan College

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Purpose of this Report

NORTH CENTRAL MICHIGAN COLLEGE

Schedule of Findings and Questioned Costs

NORTH CENTRAL MICHIGAN COLLEGE

Schedule of Findings and Questioned Costs

NORTH CENTRAL MICHIGAN COLLEGE

Schedule of Findings and Questioned Costs

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2022-001 - Grant Funds Used for Executive Salaries and Benefits

Finding Type.

Program.

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Criteria.

Condition.

Cause.

Questioned Costs.

NORTH CENTRAL MICHIGAN COLLEGE

Summary Schedule of Prior Audit Findings

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North Central
MICHIGAN COLLEGE

CORRECTIVE ACTION PLAN

The compliance audit identified one finding which is described in the accompanying Schedule of Findings and Questioned Costs. We evaluated this matter as described below and have described our corrective action as a result.

2022-001 – Grant Funds Used for Executive Salaries and Benefits

Planned Corrective Action: Finding 2022-001 was a result of College personnel being unaware that the NSTC grant funds could not be used for executives' salaries and benefits. The College will verify all future expenditures meet applicable guidelines prior to using the grant funds. The College will additionally ensure that the questioned costs are repaid to the federal government or not drawn down, totaling $34,007 of questioned costs when obtaining future funds.

Responsible Party: Tom Zaidel, Vice President of Finance and Facilities

Date of Planned Corrective Action: Effective immediately – December 2, 2022

Management's Decision: We concur with the audit assessment regarding this matter.