

# Blackhawk Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2024



**WIPFLI**

# Blackhawk Technical College District

## 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***

Board of Education  
Blackhawk Technical College District  
Janesville, 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, the discretely presented component unit, and the aggregate remaining fund information of Blackhawk Technical College District (the "College") as of and for the years ended June 30, 2024 and 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 December 20, 2024. The financial statements of the Blackhawk Technical College Foundation, Inc. (the "Foundation"), a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

### **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 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 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 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 College'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.

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

Wipfli LLP

December 20, 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  
Blackhawk Technical College District  
Janesville, Wisconsin

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

***Opinion on Each Major Federal and State Program***

We have audited Blackhawk Technical College District's (the "College") 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 Blackhawk Technical College 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 Blackhawk Technical College 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 Blackhawk Technical College 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 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 Blackhawk Technical College 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 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, the discretely presented component unit, and the aggregate remaining fund information of Blackhawk Technical College 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 20, 2024, which contained unmodified opinions on those financial statements. The financial statements of the Blackhawk Technical College Foundation, Inc. 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* 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 basic 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 schedules of expenditures of federal and state awards are 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

December 20, 2024  
Eau Claire, Wisconsin



# Blackhawk Technical College District

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

<u>Agency/Program/Grant Title</u>	Federal AL Number	Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				Federal	Match/ Local		
<u>U.S. Department of Labor</u>							
Passed through the Wisconsin Technical College System Board							
Statewide Apprenticeship Expansion WIA Youth Program	17.282	05-183-155-262	\$ 23,740	\$ 8,372	\$ (1)	\$ 8,371	-
<u>U.S. Department of Transportation</u>							
Passed through the Wisconsin Technical College System Board							
Interagency Hazardous Materials Training and Planning Hazmat	20.703	N/A	n/a	2,100	-	2,100	-
<u>U.S. Department of Veteran Affairs</u>							
VA Educational Reporting Fee	64.027	N/A	n/a	1,344	-	1,344	-
<u>U.S. Department of Education</u>							
Direct Programs							
Student Financial Aid Cluster							
Federal Supplemental Educational Opportunity Grants							
SEOG 2023-24	84.007	P007A234485	n/a	92,847	-	92,847	-
Federal Work Study Program	84.033	P033A234485	n/a	77,778	-	77,778	-
Federal Pell Grant Program	84.063	PO63P232672	n/a	4,413,207	-	4,413,207	-
Federal Direct Student Loan Program	84.268	P268K242672	n/a	3,440,655	-	3,440,655	-
Direct Loan Program				3,440,655	-	3,440,655	-
Total Student Financial Aid Cluster				8,024,487	-	8,024,487	-

# Blackhawk Technical College District

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

<i>Agency/Program/Grant Title</i>	Federal AL Number	Pass-Through Entity Identifying Number	Program or Award Amount	Federal	Match/ Local	Total Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Education (continued)</u>							
Passed through the Wisconsin Technical College System Board							
Adult Education-Basic Grant to States	84.002						
Re-Entry		05-825-146-114	\$ 8,827	\$ 8,768	\$ 2,921	\$ 11,689	-
Comprehensive		05-646-146-124	155,830	153,096	192,021	345,117	-
Total 84.002				161,864	194,942	356,806	-
Vocational Education - Basic Grants to States	84.048						
Career Prep		05-073-150-214	41,346	41,072	-	41,072	-
Capacity Building for Equity and Inclusion		05-168-150-224	34,544	34,544	-	34,544	-
Strengthening Programs		05-423-150-254	90,502	89,752	(1)	89,751	-
Student Support Services - Non Traditional		05-424-150-264	22,625	20,609	(1)	20,608	-
Student Success		05-471-150-234	359,510	340,130	229,602	356,806	-
Total 84.048				526,107	229,600	542,781	-
Directe Programs							
COVID-19 - Education Stabilization Program	84.425						
Emergency Financial Aid Grants to Students		P425E202285	n/a	(19,550)	-	(19,550)	-
Total U.S Department of Education				8,692,908	424,542	9,117,450	-

# Blackhawk Technical College District

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

<i>Agency/Program/Grant Title</i>	Federal AL Number	Pass-Through Entity Identifying Number	Program or Award Amount	Federal	Match/ Local	Total Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Treasury</u>							
Passed through the Wisconsin Technical College System Board							
Part-Time Criminal Justice Law	21.027	05-197-138-243	\$ 156,250	\$ 23,227	\$ 1	\$ 23,228	-
<u>U.S. Department of Homeland Security</u>							
Passed through the Wisconsin Technical College System Board							
Assistance to Firefighters Grant	97.044						
Assistance to Firefighters		05-108-153-113	46,238	40,222	6,032	46,254	-
Assistance to Firefighters		05-108-153-114	27,247	27,247	4,994	32,241	-
Total 97.044				67,469	11,026	78,495	-
<u>National Science Foundation</u>							
STEM Education - Education and Human Resources							
NSF 21-598 Advanced Technological Education	47.076		345,365	66,567	-	66,567	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 8,861,987</b>	<b>\$ 435,568</b>	<b>\$ 9,297,555</b>	<b>-</b>

See Independent Auditor's Report.

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

# Blackhawk Technical College District

## Schedule of Expenditures of State Awards

Year Ended June 30, 2024

State Agency/Program/Title	State I.D. Number	Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match/Local		
<u>Wisconsin Department of Revenue</u>							
Personal Property Aid	835.103	n/a	\$ -	\$ 104,204	\$ -	\$ 104,204	-
Exempt Computer Aid	835.109	n/a	-	70,246	-	70,246	-
<b>Total Wisconsin Department of Revenue</b>				<b>174,450</b>	<b>-</b>	<b>174,450</b>	
<u>Wisconsin Higher Education Aids Board</u>							
Wisconsin Grants	235.020	n/a	-	1,021,877	-	1,021,877	-
Remission of Fees for Veterans and Dependents	235.105	n/a	-	23,632	-	23,632	-
Minority Retention Grant	235.107	n/a	-	6,855	-	6,855	-
Academic Excellence Scholarship	235.109	n/a	-	2,250	-	2,250	-
Talent Incentive Program	235.114	n/a	-	24,200	-	24,200	-
HEAB Nursing Student Loan Fund	235.117	n/a	-	9,000	-	9,000	-
Technical Excellence Scholarship	235.119	n/a	-	23,206	-	23,206	-
<b>Total Higher Education Aids Board</b>				<b>1,111,020</b>	<b>-</b>	<b>1,111,020</b>	
<u>Wisconsin Department of Public Instruction</u>							
Precollege Scholarship Program	255.903	05-084	-	22,360	-	22,360	-
<b>Total Wisconsin Department of Public Instruction</b>				<b>22,360</b>	<b>-</b>	<b>22,360</b>	

# Blackhawk Technical College District

## Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2024

State Agency/Program/Title	State I.D. Number	Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match/ Local		
<u>Wisconsin Technical College System Board</u>							
Student Emergency Fund	292.104	05-114-104-114	\$ 19,992	\$ 19,992	\$ -	\$ 19,992	-
General State Aid	292.105	n/a	-	2,251,300	-	2,251,300	-
Performance Based Aid	292.105	n/a	-	1,328,097	-	1,328,097	-
General State Aid Prior Year Adjustment	292.105	n/a	-	36,476	-	36,476	-
Total 292.105				3,615,873	-	3,615,873	-
Grants to District Board	292.124						
Professional Growth		05-089-124-154	50,006	47,987	23,992	71,979	-
IPM Foods		05-173-124-173	22,948	732	1	733	-
Green Co Manufacturing Consortium		05-178-124-174	10,720	9,646	-	9,646	-
Developing Markets - Hospitality Management		05-187-124-143	140,480	62,874	(1)	62,873	-
Core Industry - Industrial Maintenance Mechanic		05-190-124-133	241,669	135,297	(2)	135,295	-
Core Industry - Supply Chain Management		05-191-124-133	256,551	145,822	2	145,824	-
Enrollment		05-195-124-193	200,000	30,582	-	30,582	-
Enrollment		05-195-124-194	200,000	194,897	2	194,899	-
Program to Program Articulation		05-196-124-183	150,000	51,557	-	51,557	-
Core Industry - CNC Technician		05-199-124-134	335,000	114,429	-	114,429	-
FoTE FORT Exam Training Project		05-203-124-183	3,843	2,146	-	2,146	-
AAC&U Conference Leadership Grant		05-201-124-184	5,000	4,354	-	4,354	-
Passed through Northeast Wisconsin Technical College							
Hybrid & Electric Vehicle Training		13-160-124-183	8,906	5,854	-	5,854	-
Passed through Chippewa Valley Technical College							
WTCS Intercollegiate Partnership		01-376-124-183	1,000	990	-	990	-
WTCS EFDA Instructor Training		01-483-124-184	1,267	1,023	-	1,023	-
Total 292.124				\$ 808,190	23,9	\$ 832,184	\$ -
Fire Fighter Training 2%	292.137	n/a	-	\$ 18,323	-	\$ 18,323	-
Property Tax Relief Aid	292.162	n/a	-	\$ 10,835,014	-	\$ 10,835,014	-
Total Wisconsin Technical College System Board				15,297,392	23,994	15,321,386	-

# Blackhawk Technical College District

## Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2024

State Agency/Program/Title	State I.D. Number	Pass-Through Entity Identifying Number	Program or Award Amount	Revenues		Total Expenditures	Passed Through to Subrecipients
				State	Match/ Local		
<u>Wisconsin Department of Transportation</u>							
Motorcycle Safety FY24	20.395 (4) (aq)	n/a	\$ -	\$ 6,907	\$ -	\$ 6,907	-
<u>Wisconsin Department of Corrections</u>							
Passed through the Rock County Sheriff's Department Rock County Basic Skills	410.111	932	77,157	77,157	-	77,157	-
<u>Wisconsin Department of Employee Trust Funds</u>							
2024 Employer Wellness Program Support	n/a	n/a	1,000	1,000	-	1,000	-
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>				<b>\$ 16,690,286</b>	<b>\$ 23,994</b>	<b>\$ 16,714,280</b>	<b>\$ -</b>

See Independent Auditor's Report.

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

# Blackhawk Technical College District

## Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2024

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### Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the "schedule") represents the activity of all federal and state financial assistance programs of Blackhawk Technical College District under programs of the federal and state governments for the year ended June 30, 2024. 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") and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Because the schedules present only a selected portion of the operations of Blackhawk Technical College District, it is not intended to and does not present the financial position, changes in net position, or cash flows of Blackhawk 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. Blackhawk Technical College District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

### Note 3: Federal Direct Student Loans (FDL)

The FDL (Federal AL number 84.268) is comprised of the following Loan types:

Subsidized Stafford loans	\$ 1,859,937
Unsubsidized Stafford loans	1,569,929
Parent's PLUS Loan	10,789
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Total FDL	\$ 3,440,655

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# Blackhawk Technical College District

## Notes to the Schedules of Expenditures of Federal and State Awards (Continued)

Year Ended June 30, 2024

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### Note 4: Pass-Through Funds to Subrecipients

During the fiscal year ended June 30, 2024, there were no funds passed through to a subrecipient.

### Note 5: Reconciliation of Revenues to the Basic Financial Statements

The following is a reconciliation of federal awards per the Schedule of Expenditures of Federal Awards to the federal revenues per the College's basic financial statements:

Revenues per schedule of Expenditure of Federal awards	\$ 8,861,987
Financial Aid not recognized as Revenue	(3,440,655)
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Revenues per basic financial statements	\$ 5,421,332
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The following is a reconciliation of state awards per the Schedule of Expenditures of State Awards to the state revenues per the College's basic financial statements:

Revenues per schedule of Expenditure of State awards	\$ 16,690,286
Financial Aid not recognized as Revenue	(1,087,388)
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State revenues per basic financial statements	\$ 15,602,898
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State revenues per basic financial statements:

Non-Operating revenue	\$ 14,667,293
Operating revenue	935,605
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Total	\$ 15,602,898
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# Blackhawk Technical College District

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

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### I. Summary of Auditor's Results

#### *Financial Statements*

Type of auditor's report issued:	Unmodified
Internal control over financial reporting in accordance with GAGAS:	
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:

<b>AL Number</b>	<b>Name of Federal Program or Cluster</b>
	Student Financial Assistance Cluster:
84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal work-study program
84.063	Federal Pell Grant program
84.268	Federal District Student Loan Program

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

# Blackhawk Technical College District

## Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

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### 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
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Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No
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Identification of major state programs:

State I.D. Number	Name of State Program
292.105	State Aid for Technical Colleges
292.124	Grants to District Boards

### 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 Reported.

**Blackhawk Technical College District**  
**Schedule of Findings and Questioned Costs (Continued)**  
Year Ended June 30, 2024

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**IV. Prior Year Findings and Questioned Costs**

None Reported

**V. Other Issues**

Does the auditor's report or the notes to the financial statements include a 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 weaknesses, or significant deficiencies) related to related to state awards with pass-through entities that require audits to be to be in accordance with the *State Single Audit Guidelines*:

Wisconsin Department of Revenue	No
Wisconsin Higher Education Aids Board	No
Wisconsin Technical College System Board	No
Wisconsin Department of Transportation	No
Wisconsin Department of Corrections	No
Wisconsin Department of Public Instruction	No

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

Name of Partner



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Robert Ganschow

Date

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December 20, 2024

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

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**Financial Statement Findings:**

None.

**Federal and State Award Findings and Questioned Costs**

None.