

Blackhawk Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2025

Blackhawk Technical College District

Federal and State Single Audit Reports

Year Ended June 30, 2025

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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, 2025 and 2024, 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 22, 2025. 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.

Wipfli LLP

Wipfli LLP
Eau Claire, Wisconsin

December 22, 2025

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 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 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, 2025. The College'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 College 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, 2025.

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; 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 College'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 College's federal and state programs.

Auditor's Responsibilities 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 College'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 College'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, 2025, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated December 22, 2025, 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 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 of America. 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 Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP
Eau Claire, Wisconsin

December 22, 2025

Blackhawk Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

<u>Agency/Program/Grant Title</u>	<u>Federal AL Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Program or Award Amount</u>	<u>Revenues</u>		<u>Total Expenditures</u>	<u>Passed Through to Subrecipients</u>
				<u>Federal</u>	<u>Match/ Local</u>		
<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	\$ 1,700	\$ -	\$ 1,700	\$ -
<u>U.S. Department of Veteran Affairs</u>							
VA Educational Reporting Fee	64.027	N/A	n/a	1,440	-	1,440	-
<u>U.S. Department of Education</u>							
Direct Programs							
Student Financial Aid Cluster							
Federal Supplemental Educational Opportunity Grants	84.007						
SEOG 2024-25		E-P007A194485	n/a	124,981	-	124,981	-
Federal Work Study Program	84.033						
FWS 2024-25		E-P033A194485	n/a	72,223	-	72,223	-
Federal Pell Grant Program	84.063						
Pell 2024-25		E-PO63P192672	n/a	5,307,892	-	5,307,892	-
Federal Direct Student Loan Program	84.268						
Direct Loan Program		P268K202672	n/a	3,397,581	-	3,397,581	-
Total Student Financial Aid Cluster				8,902,677	-	8,902,677	-

Blackhawk Technical College District
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2025

<u>Agency/Program/Grant Title</u>	<u>Federal AL Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Program or Award Amount</u>	<u>Federal</u>	<u>Match/ Local</u>	<u>Total Expenditures</u>	<u>Passed Through to Subrecipients</u>
<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		05-825-146-115	\$ 8,827	\$ 8,769	\$ 2,924	\$ 11,693	-
Comprehensive		05-646-146-124	334,316	143,860	188,876	332,736	-
Total 84.002				152,629	191,800	344,429	-
Vocational Education - Basic Grants to States	84.048						
Career Prep		05-073-150-215	47,353	46,025	-	46,025	-
Capacity Building for Equity and Inclusion		05-168-150-225	34,484	32,909	-	32,909	-
Strengthening Programs		05-423-150-255	104,151	103,572	-	103,572	-
Student Support Services - Non Traditional		05-424-150-265	26,038	22,925	-	22,925	-
Student Success		05-471-150-235	390,566	390,273	242,260	344,429	-
Total 84.048				595,704	242,260	549,860	\$ -
Total U.S Department of Education				9,651,010	434,060	10,085,070	-

Blackhawk Technical College District
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2025

<u>Agency/Program/Grant Title</u>	<u>Federal AL Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Program or Award Amount</u>	<u>Federal</u>	<u>Match/ Local</u>	<u>Total Expenditures</u>	<u>Passed Through to Subrecipients</u>
<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		05-108-153-115	\$ 29,185	\$ 25,275	\$ 3,792	\$ 29,067	\$ -
Total 97.044				25,275	3,792	29,067	\$ -
<u>National Science Foundation</u>							
STEM Education - Education and Human Resources	47.076						
NSF 21-598 Advanced Technological Education			345,365	144,055	-	144,055	\$ -
TOTAL EXPENDITURES OF FEDERAL AWARDS							
			\$ 9,823,480	\$ 437,852	\$ 10,261,332	\$ -	

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, 2025

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	\$ -	\$ 330,413	\$ -	\$ 330,413	\$ -
Exempt Computer Aid	835.109	n/a	-	70,249	-	70,249	-
Total Wisconsin Department of Revenue				400,662		400,662	
<u>Wisconsin Higher Education Aids Board</u>							
Wisconsin Grants	235.102	n/a	-	898,619	-	898,619	-
Remission of Fees for Veterans and Dependents	235.105	n/a	-	19,207	-	19,207	-
Minority Retention Grant	235.107	n/a	-	8,940	-	8,940	-
Academic Excellence Scholarship	235.109	n/a	-	3,375	-	3,375	-
Handicapped Student Grant	235.112	n/a	-	1,800	-	1,800	-
Talent Incentive Program	235.114	n/a	-	21,500	-	21,500	-
HEAB Nursing Student Loan Fund	235.117	n/a	-	9,000	-	9,000	-
Technical Excellence Scholarship	235.119	n/a	-	28,154	-	28,154	-
Total Higher Education Aids Board				990,595		990,595	
<u>Wisconsin Department of Public Instruction</u>							
Precollege Scholarship Program	255.903	05-084	-	18,593	-	18,593	-
Total Wisconsin Department of Public Instruction				18,593		18,593	

Blackhawk Technical College District

Schedule of Expenditures of State Awards (Continued)

Year Ended June 30, 2025

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		
Wisconsin Technical College System Board							
Student Emergency Fund	292.104	05-114-104-114	\$ 27,009	\$ 27,009	\$ -	\$ 26,810	\$ -
General State Aid	292.105	n/a	-	2,375,500	-	2,375,500	-
Performance Based Aid	292.105	n/a	-	1,342,605	-	1,342,605	-
General State Aid Prior Year Adjustment	292.105	n/a	-	119,100	-	119,100	-
Total 292.105				3,837,205		3,837,205	
Grants to District Board	292.124						
Completion		05-088-124-162	225,000	(188)	(62)	(250)	-
Completion		05-088-124-165	225,000	222,364	74,121	296,485	-
Professional Growth		05-089-124-155	50,018	48,455	24,231	72,686	-
Core Industry - CNC Technician		05-199-124-134	335,000	200,806	-	200,806	-
Core Industry - Physical Therapy Assistant		05-208-124-135	308,000	124,601	-	124,601	-
Core Industry - Nursing		05-209-124-135	192,000	76,001	-	76,001	-
Developing Markets - IT Technical Support Specialist		05-211-124-125	100,000	54,035	-	54,035	-
Career Pathways - Health Information Technology		05-214-124-125	260,000	63,452	-	63,452	-
Oral Health Grant		05-216-124-344	1,694,545	1,694,213	423,553	2,117,766	-
Scale of Adoption Assessment (SOAA)		05-252-124-195	10,000	9,376	-	9,376	-
Adult Education English Language Learning		05-253-124-195	131,162	104,256	-	104,256	-
2024 IUT Conference		05-254-124-185	1,300	538	-	538	-
Secure Identity Grant		05-256-124-195	20,000	6,691	-	6,691	-
WAAE Conference		05-257-124-185	2,000	1,895	-	1,895	-
Passed through Fox Valley Technical College							
HEV Equipment Project		12-159-124-185	20,000	13,653	-	13,653	-
Total 292.124				2,620,148	521,8	3,141,991	
Fire Fighter Training 2%	292.137	n/a	-	14,429	-	14,429	-
Property Tax Relief Aid	292.162	n/a	-	10,835,014	-	10,835,014	-
Total Wisconsin Technical College System Board				17,333,805	521,843	17,855,449	

Blackhawk Technical College District
Schedule of Expenditures of State Awards (Continued)
Year Ended June 30, 2025

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	\$ -	\$ 379	\$ -	\$ 379	\$ -
<u>Wisconsin Department of Corrections</u>							
Passed through the Rock County Sheriff's Department	410.111						
Rock County Basic Skills		932	77,157	85,087	-	85,087	-
<u>Wisconsin Department of Workforce Development</u>							
TCS10 Leadership Grant	106.27	05-255-181-335	46,000	43,756	-	43,756	-
TOTAL EXPENDITURES OF STATE AWARDS				\$ 18,872,877	\$ 521,843	\$ 19,394,521	\$ -

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, 2025

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, 2025. 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	\$ 1,813,135
Unsubsidized Stafford loans	1,556,863
Parent's PLUS Loan	27,583
<hr/>	
Total FDL	\$ 3,397,581

Blackhawk Technical College District
Notes to the Schedules of Expenditures of Federal
and State Awards (Continued)

Year Ended June 30, 2025

Note 4: Pass-Through Funds to Subrecipients

During the fiscal year ended June 30, 2025, 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	\$ 9,823,481
Financial Aid not recognized as Revenue	<u>(3,397,581)</u>
 Revenues per basic financial statements	 <u>\$ 6,425,900</u>

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	\$ 18,872,876
Financial Aid not recognized as Revenue	<u>(971,388)</u>
 State revenues per basic financial statements	 <u>\$ 17,901,488</u>

State revenues per basic financial statements:

Non-Operating revenue	\$ 15,106,517
Operating revenue	<u>2,794,971</u>
 Total	 <u>\$ 17,901,488</u>

Blackhawk Technical College District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

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:	

AL Number	Name of Federal Program or Cluster
84.007	Student Financial Assistance Cluster:
84.033	Federal Supplemental Educational Opportunity Grants
84.063	Federal work-study program
84.268	Federal Pell Grant program
	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, 2025

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
235.102	Wisconsin Grant
292.105	State Aid for Technical Colleges
292.162	Property Tax Relief Aid

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, 2025

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 Workforce Development	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

Rob Ganschow

Name of Partner

Robert Ganschow

Date

December 22, 2025

Blackhawk Technical College District
Schedule of Prior Year's Findings and Questioned Costs
Year Ended June 30, 2025

Financial Statement Findings:

None.

Federal and State Award Findings and Questioned Costs

None.