

November 13, 2019

Board Members  
Western Technical College District  
PO Box C-0908  
La Crosse, WI 54602-0908

Dear Board Members:

We have audited the financial statements of the business-type activities of the Western Technical College District ("Western") for the year ended June 30, 2019, and have issued our report thereon dated November 13, 2019. We did not audit the discretely presented component unit. Professional standards require that we provide you with the following information related to our audit:

***Our Responsibility Under Auditing Standards Generally Accepted in the United States, Government Auditing Standards, the Uniform Guidance, and the State of Wisconsin Single Audit Guidelines***

As stated in our engagement letter dated May 6, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities. We did not audit the financial statements of Western Technical College Foundation, Inc. (the "Foundation"). Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based solely on the report of the other auditors. The statements of the Foundation were not audited in accordance with *Government Auditing Standards*.

In planning and performing our audit, we considered Western's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal and state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*.

As part of obtaining reasonable assurance about whether Western's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Also in accordance with the Uniform Guidance and the *State of Wisconsin Single Audit Guidelines*, we examined, on a test basis, evidence about Western's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and *State of Wisconsin Single Audit Guidelines* that could have a direct and material effect on each of its major federal and state programs for the purpose of expressing an opinion on Western's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Western's compliance with those requirements.

#### **Required Supplementary Information Accompanying Audited Financial Statements**

We applied certain limited procedures to the management's discussion and analysis, the schedules of employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System, the schedules of employer's proportionate share of the net OPEB liability and employer contributions – Local Retiree Life Insurance Fund, and the schedule of changes in the employer's total OPEB liability and related ratios – district OPEB plan, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

#### **Supplementary Financial Information Accompanying Audited Financial Statements**

We were engaged to report on the schedules of revenues, expenditures, and changes in fund balance – budget and actual (non-GAAP budgetary basis), which accompany the financial statements but are not RSI. With respect to this supplementary financial information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary financial information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

## **Other Information in Documents Containing Audited Financial Statements**

The auditor's responsibility for other information in documents containing audited financial statements does not extend beyond the financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in a document. Our responsibility is to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements. We are not aware of any documents or other information containing audited financial statements, and furthermore management has not requested us to devote attention to any documents containing audited financial statements.

## **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to your representative, Amy Schmidt, in our client assistance letter, in addition to our engagement letter dated May 6, 2019, accepted by Amy Schmidt.

## **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Western are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during period under audit.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- In accordance with GASB Statement No. 34, *Basic Financial Statements – and Management Discussion and Analysis – For State and Local Governments*, Western has to estimate the useful lives of capital assets for purposes of calculating depreciation. We reviewed the lives assigned to the capital assets in order to determine that depreciation expense on the assets is reasonable.
- The recorded value of the total OPEB liability and deferred outflows related to OPEB – district OPEB plan are subjective and contingent upon the methods and assumptions used in the actuarial study. We evaluated key factors and assumptions used to develop these amounts in determining that they are reasonable in relation to the financial statements.

- The information used for the net pension liability (asset) and deferred outflows and inflows related to pension for the Wisconsin Retirement System (WRS) and the net OPEB liability and deferred outflows and inflows related to OPEB for the Local Retiree Life Insurance Fund (LRLIF) were provided by the Wisconsin Department of Employment Trust Funds (ETF) and audited by the plan auditor. We reviewed the independent auditor's reports, evaluated the competence and independence of the plan auditor, and verified and recalculated the allocation percentage and the amounts allocated to the District for its proportional share of the WRS collective pension amounts and LRLIF collective OPEB amounts.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We proposed no audit adjustments that could, in our judgment, either individually or in the aggregate, have a significant effect on Western's financial reporting.

### **Disagreements With Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated November 13, 2019, a copy of which accompanies this letter.

### **Management Consultations With Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. To our knowledge, management has not obtained any opinions from other independent accountants on the application of accounting principles generally accepted in the United States that would affect Western's financial statements or on the type of opinion that may be rendered on the financial statements.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Western's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not, in our judgment, a condition of our retention.

### **Internal Control Matters**

In planning and performing our audit of the financial statements of Western Technical College District as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States, we considered Western's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western's internal control. Accordingly, we do not express an opinion on the effectiveness of Western'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 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. 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 Western's financial statements will not be prevented, or detected and corrected, on a timely basis.

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. 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.

## **Other Matters**

In addition, we identified the following finding related to our compliance testing of the Student Financial Assistance Cluster:

### 2019-001: Late Enrollment Reporting for Loan Programs

Program Affected – Student Financial Assistance Cluster (Title IV Programs)

Criteria – Per 34 CFR 685.309, schools must complete and return within 30 days the Enrollment Reporting roster file sent by the Department of Education. Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS website. Institutions are responsible for timely reporting, whether they report directly or via a third party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis.

Condition – During our testing of enrollment reporting for 2019, we selected a total of 71 students who had either graduated or ceased enrollment during the year. For five out of the 71 students, we noted that their status was not properly updated within the required timeframe.

Known Questioned Costs – \$0

Cause – For students who received late approval to graduate, Western's procedures did not appropriately identify and update their status. Several other students were identified by Western, but were not properly identified by their third-party servicer.

Effect – The Clearinghouse and lenders were not notified within the property time period that students had graduated and ceased enrollment.

Recommendation – We recommend the personnel at Western review and update their procedures for reporting graduate students to the Clearinghouse to ensure that students who graduate under uncommon circumstances are properly updated within the required timeframes. Western should also monitor the activities of their third-party servicer to ensure that the updates they submit are properly reflected in the student's enrollment history.

Management's Response – Upon notification of the situation by Wipfli, Western updated the records of the identified students to ensure that their status has been appropriately updated to NSLDS. Additionally, Western has identified several new processes to assure our graduates are being reported to the NSLDS within the required time frame.

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We thank the employees and administration of Western Technical College District for the cooperation and assistance given us during our engagement. Should you require additional information on the above communications, we would welcome the opportunity to discuss it with you.

This communication is intended solely for the information and use of management, Western's Board, and others within Western and includes a description of the scope of our testing of internal control over financial reporting and the results of that testing. The communication related to considering Western's internal control over financial reporting is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

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

Wipfli LLP

Enc.

November 13, 2019

Wipfli LLP  
4890 Owen Ayres Court, Suite 200  
Eau Claire, WI, 54701

This representation letter is provided in connection with your audits of the financial statements of the Western Technical College District ("Western"), which comprise the respective financial position of the business-type activities and the discretely presented component unit as of June 30, 2019 and 2018, and the changes in financial position and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

#### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 6, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in accordance with GAAP and include all properly classified funds and other financial information of the primary government and all component units required by GAAP to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Roger Stanford, PhD**

President

400 Seventh Street North | La Crosse, WI 54601  
t: 608.785.9100 | e: stanfordr@westerntc.edu

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4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
8. We agree with the adjusting journal entries proposed by you and which are given effect to in the financial statements.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed (as necessary) in accordance with GAAP.
10. Material concentrations, if any, have been properly disclosed in accordance with GAAP.
11. Guarantees, whether written or oral, under which Western is contingently liable, if any, have been properly recorded or disclosed.

#### Information Provided

12. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within Western from who you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board or summaries of actions of recent meetings for which minutes have not yet prepared.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.



14. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
15. We have no knowledge of any fraud or suspected fraud affecting Western involving:
  - a. Management.
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
16. We have no knowledge of any allegations of fraud or suspected fraud affecting Western's financial statements communicated by employees, former employees, regulators, or others.
17. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
18. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
19. We have disclosed to you the identity of Western's related parties and all the related party relationships and transactions of which we are aware.
20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe



have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting noncompliance.
28. As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal and state awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal and state awards.
29. Western has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any material asset been pledged as collateral.
30. Western has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
31. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
32. The financial statements properly classify all funds and activities.
33. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity are properly classified and, if applicable, approved.
34. Provisions for uncollectible receivables have been properly identified and recorded.
35. Expenses have been appropriately classified in or allocated to functions and programs in the statement of revenues, expenses, and changes in net position, and allocations have been made on a reasonable basis.
36. Revenues are appropriately classified in the statement of revenues, expenses, and changes in net position within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
37. Interfund, internal, and intra-entity activity and balances have been appropriately classified



and reported.

38. Deposits and investment securities are properly classified as to risk, and investments are properly valued and disclosed.
39. Capital assets are properly capitalized, reported, and, if applicable, depreciated.
40. We have appropriately disclosed Western's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position was properly recognized under the policy.
41. Western has identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
42. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make Western vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
43. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial reporting purposes are appropriate in the circumstances.
44. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
45. With respect to the supplementary information which includes the budgetary comparison schedules and the schedules of expenditures of federal and state awards:
  - a. We acknowledge our responsibility for presenting the supplementary information in accordance with GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the



supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

46. With respect to federal and state award programs:

- a. We are responsible for understanding and complying with and have complied with the 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) and State of Wisconsin Single Audit Guidelines including requirements relating to preparation of the schedules of expenditures of federal and state awards, except as identified in item 2019-001 in the schedule of findings and questioned costs.
- b. We acknowledge our responsibility for presenting the schedules of expenditures of federal and state awards and related notes in accordance with the requirements of the Uniform Guidance and State of Wisconsin Single Audit Guidelines, and we believe the schedules of expenditures of federal and state awards, including their form and content, are fairly presented in accordance with the Uniform Guidance and State of Wisconsin Single Audit Guidelines. The methods of measurement of the schedules of expenditures of federal and state awards have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the schedules of expenditures of federal and state awards.
- c. If the schedules of expenditures of federal and state awards are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedules of expenditures of federal and state awards no later than the date we issue the supplementary information and auditor's report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and State of Wisconsin Single Audit Guidelines compliance audit, and have included in the schedules of expenditures of federal and state awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal and state programs that provides reasonable assurance that we are managing our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.



- g. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to major federal and state programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. Except as identified in item 2019-001 in the schedule of findings and questioned costs, we have complied with direct and material compliance requirements, including when applicable, those set forth in the OMB Compliance Supplement and State of Wisconsin Single Audit Guidelines, relating to federal and state awards and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal and state awards
- j. We have disclosed any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to the compliance with the direct material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance,



subsequent to the date as of which compliance was audited.

- r. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal and state awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and State of Wisconsin Single Audit Guidelines and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for the accurate preparation of the auditee section of the Data Collection Form as required by the Uniform Guidance.
- w. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- x. We are responsible for preparing and implementing a corrective action plan for each audit finding.
- y. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Sincerely,

WESTERN TECHNICAL COLLEGE DISTRICT



Roger Stanford, President



Amy Schmidt, Controller

