

SOUTHWESTERN OREGON COMMUNITY COLLEGE
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2025



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**SOUTHWESTERN OREGON COMMUNITY COLLEGE
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**INDEPENDENT AUDITORS' 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
Southwestern Oregon Community College
Coos Bay, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of Southwestern Oregon Community College, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Southwestern Oregon Community College's basic financial statements, and have issued our report thereon dated December 2, 2025. Our report includes the financial statements of the Southwestern Oregon Community College Foundation. This component unit was not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Southwestern Oregon Community 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 Southwestern Oregon Community College's internal control. Accordingly, we do not express an opinion on the effectiveness of Southwestern Oregon Community 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

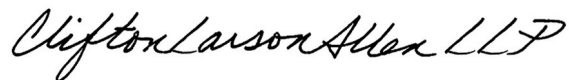
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southwestern Oregon Community 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Bellevue, Washington
December 2, 2025



Jean Bushong, CPA
Principal
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Southwestern Oregon Community College
Coos Bay, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southwestern Oregon Community College's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Southwestern Oregon Community College's major federal program for the year ended June 30, 2025. Southwestern Oregon Community College's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southwestern Oregon Community College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Southwestern Oregon Community College 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 program. Our audit does not provide a legal determination of Southwestern Oregon Community 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 Southwestern Oregon Community College's federal programs.

Auditors' 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 Southwestern Oregon Community College'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*, 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 Southwestern Oregon Community College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 Southwestern Oregon Community 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 Southwestern Oregon Community 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, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Oregon Community College'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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Southwestern Oregon Community College's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Southwestern Oregon Community College's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002, to be material weaknesses.

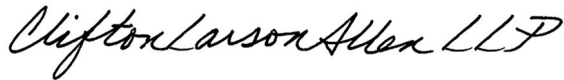
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Southwestern Oregon Community College's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Southwestern Oregon Community College's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the business-type activities and the discretely presented component unit of Southwestern Oregon Community College as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Southwestern Oregon Community College’s basic financial statements. We have issued our report thereon, dated December 2, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Bellevue, Washington
March 20, 2026

**SOUTHWESTERN OREGON COMMUNITY COLLEGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Cluster Title/Direct Award or Pass Through Entity	Assistance Listing Number	Grant Number or Pass-Through Identifying Number	Amounts Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services				
Childcare and Development Fund Cluster:				
Pass-Through Program:				
Oregon Department of Education:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	32608	\$ -	\$ 297,851
Child Care and Development Block Grant	93.575	32608	-	39,161
Child Care and Development Block Grant	93.575	12275	65,000	704,973
Total per ALN 93.575			65,000	744,134
Total Childcare and Development Fund Cluster			65,000	1,041,985
Total U.S. Department of Health and Human Services			65,000	1,041,985
U.S. Department of Education				
Student Financial Assistance Cluster:				
Direct Program:				
Federal Pell Grant Program	84.063	P063P192071	-	3,639,596
Federal Supplemental Education Opportunity Grants	84.007	P007A193511	-	98,169
Federal Work Study Program	84.033	P033A193511	-	35,901
Federal Direct Student Loans	84.268	P268K192071	-	2,049,684
Total Student Financial Assistance Cluster			-	5,823,350
TRIO Cluster:				
TRIO - Educational Talent Search	84.044A		-	379,292
TRIO - Educational Talent Search	84.044A		-	268,016
Total per ALN 84.044A			-	647,308
TRIO - Student Support Services	84.042A		-	351,359
TRIO - Upward Bound	84.047A		-	435,544
Total TRIO Cluster			-	1,434,211
Carl Perkins Vocational Education	84.048A	34597	-	102,184
Title III - Bolstering Educational Supports and Teaching (BEST)	84.031A	P031A230220	-	376,347
Pass-Through Program:				
Linn-Benton Community College				
COVID-19 - Education Stabilization Fund - ARPA Elementary and Secondary Schools Emergency Relief	84.425U	35818	-	27,200
Higher Education Coordinating Commission (HECC):				
Nontraditional Perkins Grant	84.002A	24-008N	-	272,835
WIOA Title II Adult Education & Family Literacy	84.002A	22-081	-	36,274
Total per ALN 84.002A			-	309,109
South Coast Early Learning:				
Early Literacy Professional Development	84.412A	066-S2024	-	14,121
Total U.S. Department of Education			-	8,086,522
U.S. Small Business Administration				
Pass-Through Programs:				
Oregon Small Business Development Network Small Business Development Center	59.037	SBA-2024-156	-	32,626
Total U.S. Small Business Administration			-	32,626
National Aeronautics & Space Administration				
Pass-Through Programs:				
Oregon State University:				
Office of Stem Engagement (OSTEM)	43.008	NS3244-AH	-	38,031
Total National Aeronautics & Space Administration			-	38,031

See accompanying Notes to Schedules of Expenditures of Federal Awards.

**SOUTHWESTERN OREGON COMMUNITY COLLEGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Cluster Title/Direct Award or Pass Through Entity	Assistance Listing Number	Grant Number or Pass-Through Identifying Number	Amounts Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Labor				
Pass-Through Programs:				
Mount Hood Community College:				
WIA/WIOA Pilots, Demonstrations, and Research Projects	17.261	none	\$ -	\$ 106,997
Direct Program:				
Leveraging Infrastructure, Freight, and Transportation (LIFT)	17.261	25A60CC000049-01-00	-	21,640
Total per ALN 17.261			-	128,637
Pass-Through Programs:				
Southwestern Oregon Workforce Investment Board				
WIOA Cluster:				
WIOA Adult Program	17.258	204-23	-	265,238
WIOA Dislocated Workers Program	17.278	204-23	-	11,857
Total WIOA Cluster			-	277,095
Total U.S. Department of Labor			-	405,732
U.S. Department of Justice				
Direct Program:				
Crime Victim Assistance	16.575	VOCA-FI-2020-SOCC-00057	37,210	41,201
Total U.S. Department of Justice			37,210	41,201
U.S. Department of Commerce				
Direct Program:				
Investments for Public Works and Economic Development	11.300	07-01-07738	-	551,635
Total U.S. Department of Commerce			-	551,635
National Oceanic and Atmospheric Administration				
Pass-Through Programs:				
Oregon State University				
Bringing Green Crabs to Market	11.417	NA24OARX417C0023	-	931
Total National Oceanic and Atmospheric Administration			-	931
Total Federal Assistance			\$ 102,210	\$ 10,198,663

See accompanying Notes to Schedules of Expenditures of Federal Awards.

**SOUTHWESTERN OREGON COMMUNITY COLLEGE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southwestern Oregon Community College under programs of the federal government of 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). Because the Schedule presents only a selected portion of the operations of Southwestern Oregon Community College, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southwestern Oregon Community College.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized followed the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Southwestern Oregon Community College has elected to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

NOTE 3 STUDENT FINANCIAL ASSISTANCE INSTITUTIONAL AND PROGRAM ELIGIBILITY METRICS

The Institution is in compliance with the following institutional and program eligibility requirements under the Higher Education Act of 1965 and Federal regulations under 34 CFR 668.23:

- Correspondence courses the institution offers under 34 CFR 600.7(b) and (g)
- Regular students that enroll in correspondence courses under 34 CFR 600.7(b) and (g)
- Institution's regular students that are incarcerated under 34 CFR 600.7(c) and (g)
- Completion rates for confined or incarcerated individuals enrolled in nondegree programs at nonprofit institutions under 34 CFR 600.7(c)(3)(ii) and (g)
- Institution's regular students that lack a high school diploma or its equivalent under 34 CFR 600.7(d) and (g)
- Completion rates for short-term programs under 34 CFR 668.8(f) and (g)
- Placement rates for short-term programs under 34 CFR 886.8(e)(2)

**SOUTHWESTERN OREGON COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results

Basic Financial Statements

- | | |
|--|--------------------------------------|
| 1. Type of auditors' report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| • Material weakness(es) identified? | _____ yes <u> x </u> no |
| • Significant deficiency(ies) identified? | _____ yes <u> x </u> none reported |
| 3. Noncompliance material to basic financial statements noted? | _____ yes <u> x </u> no |

Federal Awards

- | | |
|---|--------------------------------------|
| 1. Internal control over major federal programs: | |
| • Material weakness(es) identified? | <u> x </u> yes _____ no |
| • Significant deficiency(ies) identified? | _____ yes <u> x </u> none reported |
| 2. Type of auditors’ report issued on compliance for major federal programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u> x </u> yes _____ no |

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program
84.007, 84.033, 84.063, 84.268	Student Financial Assistance Cluster
Dollar threshold used to distinguish between Type A and Type B programs:	<u> \$ 750,000 </u>
Auditee qualified as low-risk auditee?	_____ yes <u> x </u> no

**SOUTHWESTERN OREGON COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section III – Findings and Questioned Costs – Major Federal Programs

2025-001

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

ALN Numbers: 84.007,84.033,84.063,84.268

Federal Award Identification Number and Year: P007A243511, P033A243511, P063P242071, P268K252071

Award Period: July 1, 2024 through June 30, 2025

Type of Finding:

- Material Weakness in Internal Control Over Compliance
- Other Matters

Criteria or specific requirement: The Code of Federal Regulations, 34 CFR 682.610, states that institutions must report accurately the enrollment status of all students regardless of if they receive aid from the institution or not. This includes the enrollment effective date and related enrollment status, which must be reported for both the Campus-Level and the Program-Level, as well as the program begin date. Changes to said status are required to be reported within 30 days of becoming aware of the status change, or with the next scheduled transmission of statuses if the scheduled transmission is within 60 days. In addition, Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving federal awards establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

Condition: There were instances in which the status changes were not always reported timely, the program enrollment effective date did not match institutions records, and the program enrollment status did not match institutions records. In addition, the College did not have a control in place to ensure timely and accurate reporting to NSLDS.

Questioned costs: None.

Context: In our sample of sixty student's selected for National student's Loan Data System (NSLDS) enrollment reporting testing, we identified one student's enrollment status did not match the enrollment status reported in NSLDS, twelve student's enrollment effective dates did not match those reported in NSLDS, fifteen student's enrollments were not reported to NSLDS in a timely manner, seven student's program enrollment effective dates did not match institutional records and, three student's program enrollment statuses that did not match institutional records. Additionally, there was no control in place to ensure timely and accurate reporting to NSLDS.

Cause: The College did not have proper controls or procedures in place to verify students' status in NSLDS matched the institution's records in a timely manner.

Effect: Failure to properly report enrollment status changes on NSLDS could affect the timing of the grace period for repayment of Title IV loans. Additionally, the College was not in compliance with the requirements to properly report student enrollment data correctly or timely to NSLDS.

**SOUTHWESTERN OREGON COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025-001 (Continued)

Repeat Finding: Yes, 2024-003.

Recommendation: We recommend the College implement changes in process and procedures for NSLDS enrollment reporting and implement an internal control that ensures reporting is both timely and accurate.

Views of responsible officials: There is no disagreement with the audit finding.

2025-002

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

ALN Numbers: 84.063,84.268

Federal Award Identification Number and Year: P063P242071, P268K252071

Award Period: July 1, 2024 through June 30, 2025

Type of Finding:

- Material Weakness in Internal Control Over Compliance

Criteria or specific requirement: The Department of Education requires the College to report the disbursement dates and amounts to the Common Origination and Disbursement (COD) system within 15 days of disbursing Pell (34 CFR 690.83(b)(2) and Direct Loan (34 CFR 685.309) funds to a student. In addition, per the Uniform Guidance 2 CRF 200.303, non-federal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

Condition: During our testing of COD reporting, we were not able to test a control that ensures timely and accurate reporting to COD.

Questioned costs: None.

Context: We did not note evidence of a key control occurring for COD disbursement reporting.

Cause: The College did not maintain documentation of a control in place to ensure timely and accurate reporting to COD.

Effect: A lack of timely reporting may prevent the College and other schools from having the most accurate student information which may lead to over awards.

Repeat Finding: Yes, 2024-005.

**SOUTHWESTERN OREGON COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025-002 (Continued)

Recommendation: We recommend the College evaluate its policies and procedures around reporting to COD to ensure that information is reported accurately and timely and to retain evidence of the key control having occurred.

Views of responsible officials: There is no disagreement with the audit finding.



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