

CLATSOP COMMUNITY COLLEGE
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2025



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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
Clatsop Community College
Astoria, 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 aggregate discretely presented component unit of Clatsop Community College (the College), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Clatsop Community College's basic financial statements, and have issued our report thereon dated December 18, 2025. The financial statements of Clatsop Community College Foundation 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 Clatsop Community College 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the College'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.

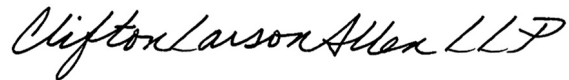
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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



CliftonLarsonAllen LLP

Bellevue, Washington
December 18, 2025

Jean Bushong, CPA
Principal
CPA License #98624
Oregon Municipal License #1662



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

Board of Education
Clatsop Community College
Astoria, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Clatsop Community College's (the College) 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 the College's major federal program for the year ended June 30, 2025. The 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, the Clatsop 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 the 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 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 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 the 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 the 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 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, but not for the purpose of expressing an opinion on the effectiveness of the 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 other 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 items 2025-001 and 2025-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the College's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The 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 and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-002, to be a material weakness.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001, to be a significant deficiency.

Government Auditing Standards require the auditor to perform limited procedures on the College's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The 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 aggregate discretely presented component unit of Clatsop Community College as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Clatsop Community College's basic financial statements. We have issued our report thereon, dated December 18, 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 6, 2026

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

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
STUDENT FINANCIAL AID ASSISTANCE CLUSTER:				
Department of Education Direct Programs				
Federal Pell Grant Program	84.063			\$ 1,433,004
Federal Direct Student Loans	84.268			390,567
Federal Supplemental Educational Opportunity Grants	84.007			96,216
Federal Work-Study Program	84.033			100,182
Total Department of Education Direct Programs				<u>2,019,969</u>
TRIO CLUSTER:				
Department of Education Direct Programs				
TRIO—Talent Search	84.044			403,069
TRIO—Upward Bound	84.047			379,869
TRIO--Student Support Services	84.042			423,004
Total TRIO Cluster				<u>1,205,942</u>
Department of Education Pass-Through Programs From:				
State Department of Education—Career and Technical Education—Basic Grants to States	84.048	36401 / 36427		229,094
Higher Education Coordinating Commission—Adult Education—Basic Grants to States	84.002	EE151608		215,980
Linn Benton Community College---COVID-19 ARP ESSER---CCL Navigator	84.425U	22496		60,567
Subtotal Department of Education Pass-Through Programs				<u>505,641</u>
Total Department of Education				<u>3,731,552</u>
Small Business Administration Pass-Through Program From:				
Oregon Small Business Development Network Office -- Small Business Development Center	59.037	15-144		<u>28,954</u>
US Department of the Treasury Pass-Through program From:				
Clatsop County - COVID 19 Coronavirus State & Local Recovery Funds	21.027	C8077		<u>127,283</u>
Total Expenditures of Federal Awards				<u>\$ 3,887,789</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CLATSOP 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 Clatsop Community College under programs of the federal government for the year ended June 30, 2025. The information in the 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 Clatsop Community College, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Clatsop Community College.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principals contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Clatsop Community College has elected not to use the 10% de minimis indirect cost rate as allowed under the 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)

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

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.063, 84.268	Student Financial Assistance Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

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

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Single Audit Findings

2025-001

Federal Agency: Department of Education

Federal Program Name: Student Financial Assistance Cluster

Assistant Listing Number: 84.063/84.268/84.007/84.033

Federal Award Identification Number and Year: P063P240355, P268K250355, P033A243474, P007A253474

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

Type of Finding: Significant Deficiency in Internal Control over Compliance; Compliance, Other Matters

Criteria or specific requirement: 2 CFR part 200 section 200.303 requires that non-Federal entities receiving federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the federal award. The Code of federal Regulations, 34 CFR 688.164, requires any Title IV federal funds disbursed to a student or parent that are not received or negotiated must be returned to the appropriated federal financial aid program no later than 240 days after the check or electronic fund transfer (EFT) was issued. If a check or an EFT is returned, the College may make additional attempts to deliver the funds, provided that those attempts are made no later than 45 days after the funds were returned or rejected. In cases where the College does not make another attempt, the funds must be returned before the end of the initial 45-day period. The College must cease all attempts to disburse the funds and return them no later than 240 days after the date it issued the first check. Under no circumstances may unclaimed Title IV FSA funds escheat to the state, or revert to the college, or any other third party.

Condition: The College had outstanding Title IV Federal Student Aid (FSA) checks issued to students that remained unclaimed for more than 240 days from the date of issuance.

Questioned Costs: None

Context: During testing of outstanding Title IV–funded checks, we identified three checks that exceeded 240 days from the date of issuance and had not been returned to the U.S. Department of Education.

Cause: The College’s existing processes do not adequately monitor outstanding Title IV–funded checks to ensure timely identification and return of unclaimed funds.

Effect: As a result, the College is not in compliance with federal requirements related to the return of unclaimed Title IV–funded checks issued to students or parents.

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

Section III – Single Audit Findings (Continued)

Repeat Finding: Yes, 2024-003

Recommendation: We recommend the College return the funds related to unclaimed Title IV–funded checks that are older than 240 days. In addition, we recommend that the College review applicable requirements and implement effective controls and procedures to monitor outstanding Title IV–funded checks throughout the year to ensure timely compliance.

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

2025-002

Federal Agency: Department of Education

Federal Program Name: Student Financial Assistance Cluster

Assistant Listing Number: 84.063/84.268/84.007/84.033

Federal Award Identification Number and Year: P063P240355, P268K250355, P033A243474, P007A253474

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

Type of Finding: Material Weakness in Internal Control over Compliance; 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 College did not report the correct status and effective dates, enrollment was not certified timely, and the status changes were not always reported timely. 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 60 students selected for National Student Loan Data System (NSLDS) enrollment reporting testing, we identified 23 students where the campus enrollment status was not reported correctly, 21 students where the enrollment effective date was not reported correctly, 37 students where the enrollment was not reported timely to NSLDS, and 56 students where enrollment was not certified every 60 days. There was also 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.

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

Section III – Single Audit Findings (Continued)

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.

Repeat Finding: Yes, 2024-004

Recommendation: We recommend the College implement an internal control that ensures timely and accurate reporting. We also 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.



Clatsop Community College

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED JUNE 30, 2025

Department of Education

Clatsop Community College respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2025.

Audit period: July 1, 2024 - June 30, 2025

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

None.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2024-001 Awarding of Federal Pell Grants

Condition: During our eligibility testing, we identified that 2 out of 38 students who received Pell grants were over awarded and overpaid. The explanation provided indicated that the system packages Pell awards based on the annual award, divides it to calculate per-term disbursements, and then rounds the amounts up or down. CLA recalculated the awards using the annual award and found that the system was incorrectly rounding up, resulting in the over awards.

Status: Corrective Action was taken.

2024-002 COD Reporting

Condition: During our testing, we noted two of the 20 Pell grant disbursements were not reported to COD timely. Additionally, we did not note evidence of a key control occurring for COD disbursement reporting.

Status: Corrective Action was taken

2024-003 240 Days

Condition: The College does not have a control or process in place that would specifically monitor outstanding checks to students for Title IV federal funded checks so that the College would be able to timely return the money prior to 240 days after issuance of the check.

Status: Partially implemented. See current year finding 2025-001

Reason for finding's recurrence: The Business Office was understaffed and didn't run the report one month, a monthly scheduled had not been established so the Financial Aid Office didn't catch the oversight.

Corrective Action Plan: The Business Office provides a list monthly of the uncashed financial aid checks to the Financial Aid Office. The Financial Aid Office is contacting the students to remind them to cash their checks. The funds for the uncashed checks are returned to the College after 90 days and then returned to the source of the funding.

2024-004 NSLDS Enrollment Reporting

Condition: There were instances in which the College did not report the correct status and effective dates, enrollment was not certified timely, and the status changes were not always reported timely. In addition, the College did not have a control in place to ensure timely and accurate reporting to NSLDS.

Status: See current year finding 2025-002.

Reason for finding's recurrence: The National Student Clearinghouse (NSC) required that CCC resolve past years' outstanding reporting issues prior to them accepting files for the 24/25 academic year. All outstanding reporting issues were resolved, and they began taking current year files but not until the year was already underway, leading to a repeat finding.

Corrective Action Plan: An Ellucian consultant provided CCC with customized process documentation for our new SIS (Ellucian Colleague) which is saved in a shared drive to ensure consistency in the process. The Interim Dean of Students / Financial Aid Director is currently completing the reporting with our Director of Institutional Research receiving the reports and verifying completeness through National Student Clearinghouse, ensuring that there is an internal control.

2024-005 GLBA Safeguards Rule

Condition: The College does not have an updated written information security program (WISP) to reflect the current practices that address the required components outlined in the GLBA Safeguards Rule.

Status: Corrective Action was taken.

2024-006 Servicer to Deliver Title IV aid

Condition: The College did not provide the URL for the contract or cost information to the Department of Education.

Status: Corrective Action was taken.

If the U.S Department of Education has questions regarding this plan, please call Margaret Antilla at 503.338.2421.



Clatsop Community College

CLATSOP COMMUNITY COLLEGE CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2025

U.S. Department of Education

Clatsop Community College (CCC) respectfully submits the following corrective action plan for the year ended June 30, 2025.

Audit period: July 1, 2024 to June 30, 2025

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the current year that require a corrective action plan.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

U.S. Department of Education

2025-001 Student Financial Assistance Cluster – Assistance Listing No. 84.063, 84.268, 84.007, 84.033

Recommendation: We recommend the College return the funds related to unclaimed Title IV–funded checks that are older than 240 days. In addition, we recommend that the College review applicable requirements and implement effective controls and procedures to monitor outstanding Title IV–funded checks throughout the year to ensure timely compliance.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Business Office provides a list monthly of the uncashed financial aid checks to the Financial Aid Office. The Financial Aid Office is contacting the students to remind them to cash their checks. The funds for the uncashed checks are returned to the College after 90 days and then returned to the source of the funding.

Name(s) of the contact person(s) responsible for corrective action: Margaret Antilla and Layla Solar.

Planned completion date for corrective action plan: Already implemented.



Clatsop Community College

CLATSOP COMMUNITY COLLEGE CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2025

2025-002 Student Financial Assistance Cluster – Assistance Listing No. 84.063, 84.268, 84.007, 84.033

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

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: An Ellucian consultant provided us with customized process documentation for our new SIS (Ellucian Colleague) which is saved in a shared drive to ensure consistency in the process. The Interim Dean of Students / Financial Aid Director is currently completing the reporting with our Director of Institutional Research receiving the reports and verifying completeness through National Student Clearinghouse, ensuring that there is an internal control.

Name(s) of the contact person(s) responsible for corrective action: Sarah Geleynse & Ian Wilson

Planned completion date for corrective action plan: Implemented

If the U.S Department of Education has questions regarding this plan, please call Sarah Geleynse at 503-338-2411.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.