

Western Technical College District

Federal and State Single Audit Report

Year Ended June 30, 2025

Western Technical College
Federal and State Single Audit Reports
Year Ended June 30, 2025

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

District Board
Western Technical College District
LaCrosse, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of Western Technical College District (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 22, 2025. Our report includes a reference to other auditors who audited the financial statements of Western Technical College Foundation, Inc. (the "Foundation"), as described in our report on the District's financial statements. The financial statements of the 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 compliance and other matters associated with the Foundation or that are reported separately by those auditors who audited the financial statements of the Foundation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The logo for Wipfli LLP is written in a black, cursive script font. The word "Wipfli" is larger and more prominent, with "LLP" in a smaller, simpler font to its right.

Wipfli LLP

December 22, 2025
Eau Claire, Wisconsin

Independent Auditor's Report on Compliance for Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance and the *State Single Audit Guidelines*

District Board
Western Technical College District
LaCrosse, Wisconsin

Report on Compliance for Each Major Federal and State Program

Qualified and Unmodified Opinions

We have audited Western Technical College District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2025. The District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Student Financial Assistance Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Student Financial Assistance Cluster for the year ended June 30, 2025.

Unmodified Opinion on each of the other Major Federal and State Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

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; the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*, issued by Wisconsin Department of Administration. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal and state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Student Financial Assistance Cluster

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding the Student Financial Assistance Cluster and as described in finding number 2025-001 and 2025-002 for Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal and state programs.

Auditor's 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 District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the *State Single Audit Guidelines* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about 's compliance with the requirements of each major federal and state program as a whole.

"Wipfli" is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District'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 the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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 or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. 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 significant deficiencies.

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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 the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District'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 and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on the Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *State Single Audit Guidelines*

We have audited the financial statements of the business-type activities and the discretely presented component unit of the District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 22, 2025, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of Western Technical College Foundation, Inc. (the "Foundation") as described in our report on the District's financial statements. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Wipfli LLP

Wipfli LLP

March 10, 2026

Eau Claire, Wisconsin

Western Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Award Description	Federal AL Number	Grant/Pass-Through Agency Number	Program or Award Amount	Federal	Match/Local	Total Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Interior</u>							
Individual Reservations							
Indian Education - Higher Education Grant Program Cluster	15.114	N/A	\$ 143,743	\$ 143,743	-	\$ 143,743	-
<u>U.S. Department of Labor</u>							
Passed through Chippewa Valley Technical College							
Workforce Data Quality Initiative (WDQI)	17.261						
Education and Support for Triaging and Accelerating Training in Rural Healthcare		23A60CC000012-01-00	1,023,770	527,507	-	527,507	-
Direct Payment							
Smarts and Parts							
Consortium Efforts to Create Pathways to Advanced Manufacturing		24A60CC000028-01-01	7,999,114	530,938	-	530,938	275,872
Total Workforce Data Quality Initiative (WDQI)			9,022,884	1,058,445	-	1,058,445	-
Total U.S. Department of Labor			9,022,884	1,058,445	-	1,058,445	275,872
<u>U.S. Department of Veteran Affairs</u>							
Direct Payment							
Veterans Reporting Fee	64.111	N/A	3,728	3,728	-	3,728	-
<u>U.S. Department of Education</u>							
Direct Payments							
Student Financial Assistance Cluster							
Federal Supplemental Educational Opportunity Grants	84.007						
Supplemental Educational Opportunity Grants		P007A244564	147,934	147,934	48,435	196,369	-

Western Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

<i>Award Description</i>	Federal AL Number	Grant/Pass-Through Agency Number	Program or Award Amount	Federal	Match/Local	Total Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Education (Continued)</u>							
Federal Work-Study Program Work Study	84.033	P033A244564	\$ 126,830	\$ 126,830	\$ 89,229	\$ 216,059	-
Federal Pell Grant Program	84.063						
Grants		P063P232435	(6,717)	(6,717)	-	(6,717)	-
Grants		P063P242435	7,946,223	7,946,223	-	7,946,223	-
Administrative Fees		P063Q222435	5	5	-	5	-
Administrative Fees		P063Q232435	870	870	-	870	-
Administrative Fees		P063Q242435	7,385	7,385	-	7,385	-
Total Federal Pell Grant Program			7,947,766	7,947,766	-	7,947,766	-
Federal Direct Student Loans	84.268						
Stafford Loans		P268K242435	(4,431)	(4,431)	-	(4,431)	-
Stafford Loans		P268K252435	7,503,621	7,503,621	-	7,503,621	-
Total Federal Direct Student Loans			7,499,190	7,499,190	-	7,499,190	-
Total Student Financial Assistance Cluster			15,721,720	15,721,720	137,664	15,859,384	-
Wisconsin Technical College System							
Adult Education - Basic Grant to States	84.002						
Adult Basic Education		02-701-146-125	256,917	219,160	235,288	454,448	-
Re-Entry Basic Skills Program		02-704-146-115	75,000	75,000	26,417	101,417	-
Total Adult Education - Basic Grants to States			331,917	294,160	261,705	555,865	-
Career and Technical Education - Basic Grants to States	84.048						
Career Prep		02-711-150-215	54,588	50,710	-	50,710	-
Expanding Equity and Inclusion		02-735-150-225	31,466	31,466	-	31,466	-
Non-Traditional Occupations Services		02-737-150-265	27,844	25,181	-	25,181	-
Student Success		02-750-150-235	417,660	417,660	430,627	848,287	-
Strengthening Math Requirements		02-786-150-255	111,376	110,656	-	110,656	-
Total Career and Technical Education - Basic Grants to States			642,934	635,673	430,627	1,066,300	-

Western Technical College District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Award Description	Federal AL Number	Grant/Pass-Through Agency Number	Program or Award Amount	Federal	Match/Local	Total Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Education (Continued)</u>							
Wisconsin Technical College System (Continued)							
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126						
Rehabilitation Services		N/A	\$ 262,642	\$ 262,642	\$ -	\$ 262,642	\$ -
Direct Payments							
Project YES - Young Parents Educational Success	84.335A						
CCAMPIS - Childcare Access Means Parents in School		P335A210114	124,740	122,274	-	122,274	-
Title III	84.031A						
Reducing Equity Gaps by Democratizing Data (REDD)		P031A230209	449,525	424,730	-	424,730	-
Fund for the Improvement of Postsecondary Education							
Western NES (Navigating Economic Systems)	84.116N						
Expanding Student Access to Basic Needs Resources		P116N230105	949,695	310,075	-	310,075	-
Apprenticeships for Rural Regions Innovating Vocational Education (ARRIVE)	84.116W						
Rural Postsecondary & Economic Development (RPED)		P116W24021	2,202,231	136,298	-	136,298	-
Fund for the Improvement of Postsecondary Education			3,151,926	446,373	-	446,373	-
Total U.S Department of Education			20,685,404	17,907,572	829,996	18,737,568	-
<u>U.S Department of Homeland Security</u>							
Wisconsin Technical College System							
FEMA Assistance to Firefighters	97.044						
Western Assistance to Firefighters 2024		02-732-153-114	30,869	(4,159)	4,159	-	-
TOTAL FEDERAL AWARDS			\$29,886,628	\$19,109,329	\$ 834,155	\$ 19,943,484	\$ 275,872

See Independent Auditor's Report.

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

Western Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2025

State Agency/Program/Title	State Identification Number	Pass-Through Entity Identifying Number	Grant Amount	Revenue		Total Expenditures	Amount Provided to Subrecipients
				State	Match		
<u>Wisconsin Higher Education Aids Board</u>							
Wisconsin Grant	235.102	N/A	\$ 1,196,564	\$ 1,196,564	\$ -	\$ 1,196,564	\$ -
Remission of Fees for Veterans and Dependents	235.105	N/A	127,138	127,138	-	127,138	-
Minority Retention Grant	235.107	N/A	5,645	5,645	-	5,645	-
Academic Excellence Scholarship Grant	235.109	N/A	2,203	2,203	2,202	4,405	-
Talent Incentive Program	235.114	N/A	32,400	32,400	750	33,150	-
Nursing Student Loan	235.117	N/A	7,000	7,000	-	7,000	-
Indian Student Assistance Grant	235.132	N/A	14,300	14,300	-	14,300	-
Technical Excellence Scholarship	235.119	N/A	42,986	42,986	42,980	85,966	-
Total Wisconsin Higher Education Aids Board			1,428,236	1,428,236	45,932	1,474,168	-
<u>Wisconsin Technical College System</u>							
Western's TCS10 Project	106.27(1g)	02-826-181-335	46,000	46,000	-	46,000	-
Emergency Assistance Grants/Student Emergency Fund	292.104	02-833-104-114	1,540	1,540	-	1,540	-
Emergency Assistance Grants/Student Emergency Fund	292.104	02-833-104-115	15,581	15,581	-	15,581	-
Total Emergency Assistance Grants/Student Emergency Fund			17,121	17,121	-	17,121	-
State Aid for Technical Colleges	292.105	N/A	7,003,855	7,003,855	-	7,003,855	-
Grants to District Boards	292.124						
HVACR Consortium		02-794-124-135	500,000	159,075	-	159,075	36,094
Enhancing and Upgrading Radiography		02-795-124-135	350,000	230,501	-	230,501	-
Educating Tomorrow's Teachers Academy		02-798-124-125	260,000	48,792	-	48,792	-
Professional Growth		02-801-124-155	59,338	59,248	29,624	88,872	-
WAAE Conference		02-808-124-185	2,000	2,000	-	2,000	-
Open Western		02-820-124-324	104,028	103,168	-	103,168	-
Manufacturing Month Project		02-821-124-184	62,882	5,152	-	5,152	4,906
Western SOAA		02-823-124-195	10,000	10,000	-	10,000	-
Adult Education English Language Learning		02-825-124-195	138,090	123,608	-	123,608	-
Western's Secure Identity Grant		02-830-124-195	20,000	13,086	-	13,086	-
Growing Our Own - Transforming Education in Low Income Communities		02-831-124-124	255,980	132,688	-	132,688	-

Western Technical College District

Schedule of Expenditures of State Awards

Year Ended June 30, 2025

	State Identification Number	Pass-Through Entity Identifying Number	Grant Amount	Revenue		Total Expenditures	Amount Provided to Subrecipients
				State	Match		
<u>Wisconsin Technical College System (continued)</u>							
Cybersecurity Revamp, Recruitment, and Collaboration		02-838-124-134	\$ 500,000	\$ 275,346	\$ -	\$ 275,346	\$ 224,244
Western's IT-Data Analytics Specialist Program		02-839-124-144	200,000	143,037	-	143,037	-
Supporting Underserved Communities by Creating							
Equitable Student Serv		02-862-124-165	225,000	225,000	75,068	300,068	-
Transforming Oral Health Occupations		02-884-124-344	1,264,545	1,264,545	316,136	1,580,681	-
Precision Machining/Tool and Die		02-890-124-115	6,200	6,200	-	6,200	-
Construction Electrician Apprenticeship		02-891-124-115	6,200	6,200	-	6,200	-
Industrial Electrician/Maintenance Tech		02-892-124-115	12,096	12,096	-	12,096	-
Plumbing Apprenticeship		02-893-124-115	6,200	6,200	-	6,200	-
<i>Passed through Southwest Technical College</i>							
Core Industry - EV for Auto Tech		03-103-124-134	231,571	177,751	-	177,751	-
<i>Passed through Midstate Technical College</i>							
Core Industry - Support of Diesel Core Industry		14-724-124-134	250,000	199,719	-	199,719	-
<i>Passed through Northwood Technical College</i>							
Manufacturing Month Project		17-193-124-185	5,000	5,000	-	5,000	-
Workforce Advancement Training Grants							
Healthcare Consortium		02-959-124-174	79,769	21,394	-	21,394	-
Maintenance Consortium		02-960-124-174	124,112	18,676	7	18,683	-
Welding Consortium		02-961-124-174	133,772	24,294	-	24,294	-
Educational Success for Ashley Furniture		02-962-124-174	34,966	7,300	-	7,300	4,450
Improving Skills, Communication, and Language for Ashley							
Furniture		02-967-124-175	30,074	16,249	-	16,249	1,920
Total Grants to District Boards			4,871,823	3,296,325	420,835	3,717,160	271,614
Fire Service Certification Program	292.137	N/A	26,532	26,532	-	26,532	-
Interagency Funds	292.138						
HazMat Program		N/A	3,300	3,300	-	3,300	-
Property Tax Relief Aid	292.162	N/A	16,794,527	16,794,527	-	16,794,527	-
Total Wisconsin Technical College System			28,763,158	27,187,660	420,835	27,608,495	271,614
TOTAL STATE AWARDS			\$ 30,191,394	\$ 28,615,896	\$ 466,767	\$ 29,082,663	\$ 271,614

See Independent Auditor's Report.

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

Western Technical College District

Notes to the Schedules of Expenditures of Federal and State Awards

Year Ended June 30, 2025

Note 1: Basis of Presentation

The accompanying schedules of expenditures of federal and state awards include the federal and state award activity of Western Technical College District under programs of the federal and state government for the year ended June 30, 2025. The information in these schedules 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 and State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Because the schedules present only a selected portion of the operations of Western Technical College District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of Western Technical College District.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Western Technical College District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3: Reconciliation

Federal:

Revenues per statements of revenues, expenses and changes in net position	
Operating revenues - Federal grants	\$ 11,610,139
Federal Direct Student Loan Program payments paid directly to students	7,499,190

Federal revenue per schedule of expenditures of federal awards	\$ 19,109,329
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State:

Revenues per statements of revenues, expenses and changes in net position	
Operating revenues - State grants	\$ 4,817,514
Nonoperating revenues - State operating appropriations	24,525,441
<i>Aid payments not subject to State Single Audit Guidelines</i>	
Payments in lieu of taxes	(74,086)
Exempt computer aid	(89,498)
Exempt personal property aid	(563,475)

State revenue per schedule of state awards	\$ 28,615,896
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Western Technical College District
Notes to the Schedules of Expenditures of Federal and State Awards
Year Ended June 30, 2025

Note 4: Pass-Through Funds to Subrecipients

For the year ended June 30, 2025, there were funds passed through to subrecipients as follows:

Federal:

Award Number	Federal I.D. Number	Subrecipient	Amount Provided to Subrecipients
24A60CC000028-01-01	17.261	Chippewa Valley Technical College	\$ 27,505
24A60CC000028-01-01	17.261	Gateway Technical College	3,335
24A60CC000028-01-01	17.261	Lakeshore Technical College	15,950
24A60CC000028-01-01	17.261	Moraine Park Technical College	14,952
24A60CC000028-01-01	17.261	Northeast WI Technical College	719
24A60CC000028-01-01	17.261	Northwood Technical College	114,322
24A60CC000028-01-01	17.261	Waukesha County Technical College	99,089

State:

Award Number	State I.D. Number	Subrecipient	Amount Provided to Subrecipients
02-821-124-184	292.124	Chippewa Valley Technical College	\$ 114
02-821-124-184	292.124	Mid-State Technical College	4,792
02-838-124-134	292.124	Chippewa Valley Technical College	85,252
02-838-124-134	292.124	Mid-State Technical College	58,354
02-838-124-134	292.124	Northwood Technical College	80,638
02-962-124-174	292.124	Chippewa Valley Technical College	4,450
02-794-124-135	292.124	Chippewa Valley Technical College	17,896
02-794-124-135	292.124	Mid-State Technical College	18,198
02-967-124-175	292.124	Chippewa Valley Technical College	1,920

Western Technical College District

Schedule of Findings and Questioned Costs -

Federal and State Award Programs

Year Ended June 30, 2025

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported
Noncompliance material to the financial statements?	No

Federal Awards

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Type of auditor's report issued on compliance for major federal programs:	
Student Financial Assistance Cluster	Qualified
Workforce Data Quality Initiative	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

Identification of major federal programs:

AL Number	Name of Federal Program or Cluster
84.007	Student Financial Assistance Cluster: Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loans
17.261	Workforce Data Quality Initiative

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

Western Technical College District

Schedule of Findings and Questioned Costs - Federal and State Award Programs (Continued)

Year Ended June 30, 2025

I. Summary of Auditor's Results (Continued)

State Awards

Internal control over major programs:

Material weakness(es) identified?

No

Significant deficiency(ies) identified not considered to be
material weakness(es)?

None reported

Type of auditor's report issued on compliance for major
state programs:

Unmodified

Any audit findings disclosed that are required to be reported in
accordance with the *State Single Audit Guidelines*?

No

Identification of major state programs:

State I.D. Number	Name of State Program
235.102	Wisconsin Grant
292.105	State Aid for Technical Colleges
292.162	Property Tax Relief Aid

Dollar threshold used to distinguish between Type A and Type B
Programs

\$858,477

Auditee qualified as low-risk auditee?

Yes

Western Technical College District

Schedule of Findings and Questioned Costs - Federal and State Award Programs (Continued)

Year Ended June 30, 2025

II. Financial Statement Findings

There were no findings required to be reported in accordance with Generally Accepted Government Auditing Standards

III. Federal and State Findings and Questioned Costs

Federal:

2025-001: Special Tests & Provisions – Gramm-Leach-Bliley Act

Program Affected - Student Financial Assistance Cluster

Criteria – An institution’s written information security program must address the required minimum seven elements.

Condition – During our audit, the College was asked to provide its written information security program related to Gramm-Leach-Bliley required policies. The College confirmed it did not have appropriately updated written policies during the audit period, which is required under the federal student aid program.

Cause - There was an oversight by the College.

Possible Asserted Effect – The College does not have a written information security program that is in compliance with Gramm-Leach-Bliley.

Known Questioned Costs – None

Recommendation – The institution should update its written information security plan to include all seven required elements of the Gramm-Leach-Bliley Act

Views of Responsible Officials – Management agrees with the finding. Upon notification by Wipfli, Western has updated written policies/procedures to ensure that the written security program addresses all seven requirements.

Western Technical College District

Schedule of Findings and Questioned Costs - Federal and State Award Programs (Continued)

Year Ended June 30, 2025

III. Federal and State Findings and Questioned Costs (Continued)

Federal (Continued):

2025-002: Special Tests & Provisions - NSLDS Reporting

Program Affected - Student Financial Assistance Cluster

Criteria – Per 34 CFR 685.309, schools must complete and return within 30 days the NSLDS 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 – Our testing disclosed 3 students, out of the 25 students tested, who were not reported to NSLDS or were not reported timely to NSLDS.

Cause - There was an oversight by the College.

Possible Asserted Effect - The College did not report information accurately or timely to NSLDS.

Known Questioned Costs - None

Recommendation - The institution should ensure they are reporting all students who received Title IV funding accurately and timely to NSLDS.

Views of Responsible Officials – Management agrees with the finding. Upon notification of the situation by Wipfli, Western has identified several new processes to ensure our students are being reported to the NSLDS within the required time frame.

Western Technical College District

Schedule of Findings and Questioned Costs - Federal and State Award Programs (Continued)

Year Ended June 30, 2025

IV. Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

No

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Wisconsin Higher Education Aids Board
Wisconsin Technical College System

No

No

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

Yes



Robert Ganschow, CPA

Name of Partner

Date

March 10, 2026

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

Financial Statement Findings:

None

Federal and State Award Findings and Questioned Costs

None