

**EL CAMINO COMMUNITY COLLEGE
DISTRICT**

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

**EL CAMINO COMMUNITY COLLEGE DISTRICT
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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 Trustees
El Camino Community College District
Torrance, California

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 fiduciary activities of El Camino Community 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 January 5, 2026.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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.

We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2025-002 to be a significant deficiency.

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*.

El Camino Community College District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the El Camino Community College District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. El Camino Community College District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Ontario, California
January 5, 2026



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE 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 Trustees
El Camino Community College District
Hayward, California

Report on Compliance for the Major Federal Program

Opinion on Each Major Federal Program

We have audited El Camino Community College District (the District)'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 each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on the 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 District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District'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 District'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 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*, 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 District'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 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, 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

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as items 2025-003 and 2025-004. Our opinion on the major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on El Camino Community College District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. El Camino Community College 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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-003 and 2025-004 to be material weaknesses.

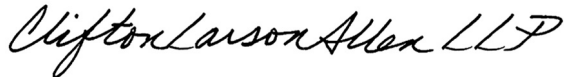
A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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.

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 fiduciary activities 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 have issued our report thereon, dated January 5, 2026, 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 District's 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

Ontario, California
February 6, 2026

**EL CAMINO COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Program Name	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Program Expenditures
Federal Categorical Aid Programs:			
Department of Education			
Direct:			
Student Financial Assistance Cluster:			
Supplemental Educational Opportunities Grant (SEOG)	84.007	n/a	\$ 1,041,796
Federal Work Study (FWS)	84.033	n/a	705,431
Pell Grant	84.063	n/a	40,311,908
Federal Direct Student Loans	84.268	n/a	724,252
Total Student Financial Assistance Cluster			<u>42,783,387</u>
Warriors STEM Industry Program	84.116Z	n/a	164,942
ECC Warriors Resource Program	84.116N	n/a	249,756
			<u>414,698</u>
Workforce Innovation and Opportunity Act, Title II (WIOA)	84.002A	n/a	176,876
WINGS-Warrior Initiative	84.031S	n/a	506,035
Center for Collaborative Education	84.423A	n/a	47,935
Pass-Through Program from the California Community College Chancellor's Office:			
Career Technical Education:			
Perkins Title I-C (Basic Grants to States)	84.048A	20-C01-014	924,947
Total Department of Education			<u>44,853,878</u>
National Science Foundation			
Pass-through from University of California, Los Angeles			
Frontier Opportunities in Computing for Underrepresented Students	47.070	CNS-0634520	3,148
Research and Development Cluster:			
Replication of Cohort-Based Computer Science Bachelor's Degree Model	47.076	5052101A-10192018-A	144,518
Total National Science Foundation and Research and Development Cluster			<u>144,518</u>
Total National Science Foundation			147,666
U.S. Department of Agriculture Food and Nutrition Services			
Pass-through the California Department of Social Services via CSU Chico			
CalFresh SNAP Outreach Program (CFO)	10.580	SUB18-032	42,766
U.S. Department of Commerce			
Pass-Through California Manufacturing Technology Consulting (CMTC)			
Manufacturing Extension Partnership	11.611	70NANB1-6H208	163,211
U.S. Department of Defense			
Pass-Through Governor's Office of Planning and Research			
California Advanced Defense Ecosystems & Californiat Advanced Supply Chain Analysis and Diversification			
	12.600	n/a	45,252
Effort Phase II (CASCADE II) Project	12.617	n/a	99,289
Total Department of Defense			<u>144,541</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**EL CAMINO COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Program Name	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Program Expenditures
Small Business Administration			
Pass-Through Long Beach Community College District Small Business Development Center (SBDC)	59.037	CN 99753.4	\$ 274,885
U.S. Department of Veterans Affairs			
Direct:			
Veterans Education	64.117	n/a	238,532
U.S. Department of Energy			
Direct:			
CA Smart Manufacturing Leadership Program (CA SMLP)	81.253	n/a	95,511
U.S. Department of Health and Human Services			
Pass-Through Program from the California Community College Chancellor's Office:			
Temporary Assistance for Needy Families (TANF)	93.558	(1)	210,487
Foster and Kinship Care Education Program	93.658	(1)	110,928
Medi-Cal Administrative Activities	93.778	n/a	<u>1,036</u>
Total Department of Health and Human Services			<u>322,451</u>
Corporation for National and Community Service (CNCS)			
Direct:			
AmeriCorps National Service Awards	94.006	n/a	<u>3,228</u>
Total Expenditures of Federal Awards			<u><u>\$ 46,286,669</u></u>

(1) Pass-Through entity identifying number not readily available

n/a Pass-Through entity identifying number not applicable

See accompanying Notes to Schedule of Expenditures of Federal Awards

**EL CAMINO COMMUNITY COLLEGE DISTRICT
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 grant activity of El Camino Community College District (the District), under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles in Office of Management and Budget Circular 21, *Cost Principles for Institutions of Higher Education*, or the cost principles contained in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

The District has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**EL CAMINO COMMUNITY COLLEGE DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? x yes none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x 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)? x yes no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
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?	<u> </u> yes <u> x </u> no

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

Section II – Financial Statement Findings

2025 – 001: Weaknesses in Internal Controls Over Accounts Receivable, Capital Asset Additions and Accrued Liabilities

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Criteria or Specific Requirement: Sound internal control practices require adequate oversight, documentation, and review of financial processes to ensure accurate reporting and compliance with applicable accounting standards.

Condition: As a result of audit procedures, we identified weaknesses in internal controls related to the management of accounts receivable, capital asset additions and accrued liabilities. Specifically, processes lacked sufficient oversight and review and these deficiencies contributed to errors that required passed adjustments and a restatement of beginning net position.

Effect: The absence of adequate controls increases the risk of misstatements in the financial statements, delays in error detection, and potential noncompliance with accounting standards.

Cause: Oversight by District employees.

Repeat Finding: No.

Recommendation: We recommend the District establish and implement formal review procedures for accounts receivable, capital asset additions and accrued liabilities and provide training to staff responsible for these processes to reinforce internal control requirements.

Views of Responsible Officials: Management concurs with the finding.

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

Section II – Financial Statement Findings (Continued)

2025 – 002: SEFA/SESA Preparation

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Criteria or Specific Requirement:

SEFA

The District's responsibility per the Uniform Guidance, Section 200.508 Part B, is to "prepare appropriate financial statements, including the schedule of expenditures of awards." This includes determining the correct amount of expenditure that need to be reported on the schedule of expenditures of federal awards.

The SEFA, while not part of the basic financial statements, is audited in relation to the basic financial statements, in accordance with the requirements of the Uniform Guidance. The Uniform Guidance requires auditors to determine major programs and perform risk assessments based on information reported on the SEFA.

SESA

The Contracted District Audit Manual (CDAM), Section 340, requires the Schedule of State Financial Assistance to accurately present all state-funded programs and amounts received and expended during the fiscal year.

The SESA, while not part of the basic financial statements, is audited in relation to the basic financial statements, in accordance with the CDAM.

Condition: The District adjusted the SEFA and SESA by a material amounts in response to our audit findings.

Effect: The District's total expenditures reported on the SEFA and SESA were initially understated by approximately \$17.0 million and \$15.5 million, respectively.

Cause: Oversight by District employees.

Repeat Finding: No.

Recommendation: We recommend the District provides additional training for staff involved in the preparation of these schedules to understand the reporting requirements.

Views of Responsible Officials: Management concurs with the finding.

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

Section III – Findings and Questioned Costs – Major Federal Programs

2025 – 003: Return of Title IV Funds Testing

Federal Agency: Department of Education

Federal Program: Student Federal Assistance Cluster

Assistance Listing Number: Various

Federal Award Identification Number and Year: Various - 2025

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

Type of Finding: Material Weakness in Internal Control over Compliance and Noncompliance

Criteria: In accordance with 34 CFR 668.22(a)(1), when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date.

In accordance with 34 CFR 668.22(b) and (d)(4), the institution must return those funds for which it is responsible under paragraph (a) of this section to the respective title IV, HEA program as soon as possible, but no later than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance.

An institution does not satisfy this requirement if—

- (i) The institution's records show that the check was issued more than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance; or
- (ii) The date on the cancelled check shows that the bank used by the Secretary or FFEL Program lender endorsed that check more than 45 days after the date that the institution becomes aware that the student will not or has not begun attendance.

Condition: It was noted during our testing of R2T4 calculations that 13 of 60 students selected for R2T4 testing had an instance of non-compliance due to Title IV funds not being returned within the 45 day time limit.

Questioned Costs: None.

Context: During our audit procedures, we noted 13 of the 60 students selected for R2T4 testing had Title IV funds not returned within the 45-day time limit.

Cause: During fiscal year 2025, the District implemented additional procedures to strengthen the R2T4 process in response to the fiscal year 2024 audit finding. Because the 2024 audit report was issued after certain R2T4 calculations had already been completed, the newly implemented procedures resulted in corrections to some previously finalized calculations. 4 of the 13 instances of non-compliance were attributable to these post-implementation corrections. The remaining 9 instances of non-compliance resulted from human error.

Effect: The District did not return Title IV funds within the required time period.

Repeat Finding: Yes, 2024-001.

Recommendation: We recommend the District continue to enhance and consistently apply R2T4 procedures by providing ongoing training to staff responsible for R2T4 calculations and by continuing with additional reviews and quality control measures to ensure accuracy and compliance.

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

2025 – 003: Return of Title IV Funds Testing (Continued)

Views of Responsible Officials: Management concurs with the finding.

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

2025 – 004: NSLDS Enrollment Reporting

Federal Agency: Department of Education

Federal Program: Student Federal Assistance Cluster

Assistance Listing Number: Various

Federal Award Identification Number and Year: Various - 2025

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

Type of Finding: Material Weakness in Internal Control over Compliance and Noncompliance

Criteria: In accordance with 34 CFR 685.309(b) and the National Student Loan Data System (NSLDS) Enrollment Reporting Guide published by the Department of Education, schools must review, update, and verify student enrollment statuses, program information, and effective dates that appear on the Enrollment Reporting Roster file or on the Enrollment Maintenance page of the NSLDS Professional Access (NSLDSFAP) website. In addition, schools must report enrollment status changes within 30 days of becoming aware of the status change or in its next scheduled enrollment submission if the scheduled submission is within 60 days.

Condition: During our testing of 40 students, which is a statistically valid sample, we noted two instances of late reporting of student status changes.

Questioned Costs: None.

Context: During our audit procedures, we noted two instances of noncompliance.

Cause: The District's internal controls did not identify the errors for compliance with the criteria mentioned above.

Effect: Inaccurate information is reflected on the NSLDS database. A student's enrollment data protects the rights of borrowers by ensuring that loan interest subsidies are based on accurate enrollment data, ensures loan repayment dates are accurately based on the last data of attendance, allows in-school deferments to be automatically granted using NSLDS enrollment data, and provides vast amounts of critical data about the effectiveness of Title IV aid programs, including completion data.

Repeat Finding: Yes, 2024-002.

Recommendation: We recommend the District review its reporting procedures to ensure that enrollment and program information is accurately reported to NSLDS as required by regulations.

Views of Responsible Officials: Management concurs with the finding.

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

Section IV – Prior Year Findings

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings and questions costs related to the financial statement audit for the year ended June 30, 2024.

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

2024 – 001: Return of Title IV Funds Testing

Condition: It was noted during our testing of R2T4 calculations that 17 of 40 students selected for R2T4 testing had an instance of non-compliance. Specifically, 12 students had excess returns totaling \$2,404; one of those students also should have received a post-withdrawal disbursement of \$124; three students had under returns of \$22; and one student's return was not received within the 45-day time limit.

Status: Repeat finding, see 2025-003.

2024 – 002: NSLDS Enrollment Reporting

Condition: During our testing of 40 students, which is a statistically valid sample, we noted nine instances of late reporting of student status changes.

Status: Repeat finding, see 2025-004.



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