

Federal Awards Reports in Accordance with the Uniform  
Guidance

June 30, 2025

**Rogue Community College**

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* ..... 1

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 3

Schedule of Expenditures of Federal Awards ..... 7

Notes to Schedules of Expenditures of Federal Awards ..... 9

Schedule of Findings and Questioned Costs ..... 10



**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***

To the Board of Education  
Rogue Community College  
Grants Pass, Oregon

We have audited, in accordance with 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 (*Government Auditing Standards*), the financial statements of the business-type activities and the discretely presented component unit of Rogue Community College (the College), as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated December 11, 2025. Our report includes a reference to other auditors who audited the financial statements of Rogue Community College Foundation (the Foundation), as described in our report on the College’s financial statements. The financial statements of the discretely presented component unit, 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 instances of reportable noncompliance associated with the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Boise, Idaho  
December 11, 2025



**Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

To the Board of Education  
Rogue Community College  
Grants Pass, Oregon

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Rogue 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 each of 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 auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the 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 (*Government Auditing Standards*); 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 Auditor’s 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 the 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.

### ***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 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.

### **Report on Internal Control over Compliance**

Our consideration of 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 program on a timely basis. *A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.* A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-001 through 2025-003 to be significant deficiencies.

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 College'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 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 and the aggregate discretely presented component unit of the College as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated December 11, 2025, which contained an unmodified opinion 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.

*Eide Bailly LLP*

Boise, Idaho  
March 10, 2026

Rogue Community College  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Financial Assistance Listing	Pass-Through Grantor's Number	Expenditures
<b>U.S. Department of Education</b>			
Student Financial Assistance Cluster:			
Pell Grant Program	84.063	none available	\$ 11,257,807
Federal Work-Study Program	84.033	none available	175,751
Direct Loan Program	84.268	none available	4,134,859
Supplemental Educational Opportunity Grants Program	84.007	none available	212,900
	<b>Total Student Financial Assistance</b>		<b>\$ 15,781,317</b>
Education Stabilization Fund			
Passed through Oregon Department of Education			
COVID 19 - ESSER III - Building Career Connected Learning Systems to Accelerate Learning	84.425U	81111	\$ 82,848
	<b>Total Education Stabilization Fund</b>		<b>\$ 82,848</b>
TRIO Cluster			
TRIO - Student Support Services	84.042A	none available	\$ 511,701
TRIO - Educational Opportunity Center	84.066A	none available	291,976
TRIO - Talent Search	84.044A	none available	599,930
	<b>Total TRiO Cluster</b>		<b>\$ 1,403,607</b>
Passed through Oregon Department of Education:			
Perkins Vocational Education	84.048	76392	\$ 503,814
	<b>Total Perkins Vocational Education</b>		<b>\$ 503,814</b>
Passed through Oregon Higher Education Coordinating Commission			
Adult Basic Skills WIOA Title II Adult Education & Family Literacy	84.002A	22-123M	\$ 482,152
Burlington English PY 23-24	84.002A	22-164I	28,633
WIOA Title II Professional Development Grant	84.002A	22-138D-GPA6	8,558
WIOA Title II Professional Development Grant	84.002A	22-138D-GPA7	3,833
	<b>Total Adult Basic Skills</b>		<b>\$ 523,176</b>
<b>Total U.S. Department of Education</b>			<b>\$ 18,294,762</b>
<b>U.S. Department of Health and Human Services</b>			
Health Resources and Services Administration			
Community Project Funding	93.493	none available	\$ 3,547,125
	<b>Total HRSA</b>		<b>\$ 3,547,125</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 3,547,125</b>
<b>U.S. Small Business Administration</b>			
Passed through Oregon Small Business Development Center Network:			
Small Business Assistance 2024	59.037	SBA-2024-153	\$ 22,450
Small Business Assistance 2023	59.037	SBA-2025-153	20,000
	Total Small Business Assistance		\$ 42,450

Rogue Community College  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Financial Assistance Listing	Pass-Through Grantor's Number	Expenditures
Passed through Oregon Small Business Development Center Network: CBDG Micro E	14.218	none available	\$ 4,886
		Total HUD	\$ 4,886
<b>Total U.S. Small Business Administration</b>			<b>\$ 47,336</b>
<b>U.S. Department of Labor</b>			
Passed through Mt. Hood Community College Strengthening Community College's Training	17.261	None available	\$ 63,375
<b>Total U.S. Department of Labor</b>			<b>\$ 63,375</b>
<b>U.S. Department of Treasury</b>			
Pass Through Oregon Department of Administrative Services COVID-19: Workforce Ready Round II: Innovation in Workforce	21.027	22-072V	\$ 580,265
<b>Total U.S. Department of Treasury</b>			<b>\$ 580,265</b>
<b>Total Federal Funds</b>			<b>\$ 22,532,863</b>

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Rogue Community College (the College) under programs of the federal government for the year ended June 30, 2025. The information 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 the College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the schedule are reported on the accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

**Note 3 - Indirect Cost Rate**

The College has not elected to use the 10% de minimis cost rate.

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified?	No
Significant deficiency identified not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs	
Material weaknesses identified?	No
Significant deficiency identified not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing Number
Student Financial Assistance Cluster	
Federal Supplemental Educational Opportunity Grants Program	84.007
Federal Work-Study Program	84.033
Federal Pell Grant Program	84.063
Federal Direct Loan Program	84.268
TRIO Cluster	
Student Support Services	84.042A
Educational Opportunity Center	84.066A
Talent Search	84.044A
Health Resources and Services Administration Community Project Funding	93.493
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	No

---

**Section II – Financial Statement Findings**

---

None reported.

---

**Section III – Federal Award Findings and Questioned Costs**

---

2025-001      U.S. Department of Education  
Student Financial Assistance Cluster  
Federal Financial Assistance Listing Numbers: 84.063, 84.007, 84.268, 84.033  
Compliance Requirements: Special Tests & Provisions – NSLDS Reporting  
Type of Finding: Significant Deficiency in Internal Control

Criteria: Under 34 CFR 690.83(b)(2) and 34 CFR 685.309 states that Institutions are responsible for timely and accurate reporting of a student’s enrollment status and changes in those enrollment statuses, whether they report directly or via a third-party servicer. When an Institution is made aware of a change in a student’s enrollment status, the Institution has 60 days to update the change in enrollment status via NSLDS.

Condition: During our testing over enrollment reporting, it was noted 4 of the 60 students tested did not have accurate information reported to NSLDS.

Cause: During the current year, the College implemented a new ERP system. As a result, data conversion issues between the new system and NSLDS reporting led to inaccurate enrollment information being reported.

Effect: The students’ enrollment status was not accurately reported in NSLDS.

Questioned Costs: None reported.

Context/Sampling: A nonstatistical sample of 60 participants out of 660 students who had a change in enrollment status were selected for testing.

Repeat Finding from the Prior Year(s): Yes, see finding 2024-002

Recommendation: With the new system, the College needs to review the current process to ensure enrollment status is accurately reported to NSLDS.

Views of Responsible Officials: Management agrees with the finding.

2025-002

U.S. Department of Education

Student Financial Assistance Cluster

Federal Financial Assistance Listing Numbers: 84.063, 84.007, 84.268, 84.033

Compliance Requirements: Special Tests & Provisions – Disbursements to or on Behalf of Students

Type of Finding: Significant Deficiency in Internal Control

Criteria: Institutions that implement an affirmative confirmation process (as described in 34 CFR 668.165 (a)(6)(i)) must make this notification to the student or parent no earlier than 30 days before, and no later than 30 days after, crediting the student's account at the institution with Direct Loan. Institutions that do not implement an affirmative confirmation process must notify a student no earlier than 30 days before, but no later than seven days after, crediting the student's account and must give the student 30 days (instead of 14) to cancel all or part of the loan.

Condition: During our testing of 60 students, 19 students did not receive a timely notification of their award from the College.

Cause: The College implemented a new ERP system in the current year that caused delays in notifying students of their loan disbursements.

Effect: Students were not notified of their student financial aid award within 30 days of crediting the student account.

Questioned Costs: None reported.

Context/Sampling: A nonstatistical sample of 60 students receiving financial aid out of 2,820 total students receiving financial aid.

Repeat Finding from the Prior Year(s): No

Recommendation: With the change over to the new system, the College should review the new process to ensure timely notifications of aid are delivered to students.

Views of Responsible Officials: Management agrees with the finding.

2025-003 U.S. Department of Health and Human Services  
Community Project Funding  
Federal Financial Assistance Listing Numbers: 93.493  
Compliance Requirements: Reporting  
Type of Finding: Significant Deficiency in Internal Control

Criteria: Uniform Guidance at 2 CFR 200.303 requires nonfederal entities to establish and maintain effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with applicable laws, regulations, and the terms and conditions of the award. Effective internal control includes appropriate independent review of reports to ensure accuracy prior to submission.

Condition: During our testing over the report submissions for the fiscal year, we noted there was not an independent review completed over the quarterly expenditure report.

Cause: There was transition in several key roles during the fiscal year, causing the review not to be completed over the quarterly submissions.

Effect: The two quarterly expenditure reports submitted during the fiscal year were not reviewed by someone independent of the individual preparing the reports.

Questioned Costs: None reported.

Context/Sampling: A nonstatistical sample of 3 reports out of a total of 5 submitted for the year.

Repeat Finding from the Prior Year(s): No

Recommendation: The College should ensure there is an independent review of all report submissions during the year to ensure accuracy prior to submission.

Views of Responsible Officials: Management agrees with the finding.