



June 25, 2021

Ref: 21-35-20

Dr. Christine Johnson  
Community Colleges of Spokane  
501 N. Riverpoint Blvd.  
Spokane, WA 99202

Re: Fiscal Year 2019-20 Program Review

Dear Dr. Johnson:

During the last several months, the System Internal Auditor for the State Board for Community and Technical Colleges (SBCTC) performed a fiscal and programmatic review of Community Colleges of Spokane (the “district”) for the fiscal year 2020.

Details of the awards reviewed are as follows:

<b>Program Title</b>	<b>Contract Number</b>	<b>Contract Period</b>		<b>Amount</b>
BEdA IELCE Grant	117-IELC-20	7/1/2019	6/30/2020	162,022.00
BEdA Leadership Block Grant	117-BLB-20	7/1/2019	6/30/2020	7,840.00
BEdA Master Grant	117-BEDA-20	7/1/2019	6/30/2020	734,338.00
BFET	117-BFET-19	10/1/2018	9/30/2019	1,113,658.00
BFET	117-BFET-20	10/1/2019	9/30/2020	1,123,137.00
Perkins Non-Traditional	138-PNT-20	1/27/2020	6/30/2020	\$5,000.00
Perkins Grant	117-PRK-20	7/1/2019	6/30/2020	907,403.00
WorkFirst	117-WFDA-20	7/1/2019	6/30/2020	1,253,976.00

In addition to review of grants, the engagement also included a limited review of the payroll and human resource functions.

In all areas examined, the district complied with grant and fiscal requirements reviewed. In addition, the review found adequate procedures, and controls in place to ensure all fiscal and programmatic requirements of grants are followed and that data, financial records, and assets are properly maintained and safeguarded. The examination did not find any major deficiency or issues.

If you have any questions pertaining to this review or any other matter, please feel free to contact me or Maryam Jacobs, SBCTC’s Systems Internal Auditor at (253) 691-7618 or [mjacobs@sbctc.edu](mailto:mjacobs@sbctc.edu).

We appreciate the assistance and courtesy of district personnel during this engagement and look forward to working with you in the future.

Sincerely,



John Ginther

Director of Accounting and Business Services

cc: Lisa Hjaltalin, Chief Financial Officer, CCS  
David Williams, Director of Budget and Accounting, CCS  
Chris Grochowski, Financial Reporting Analyst, CCS  
Nanette Spear, District Controller, CCS  
Maria Midkiff, Director of Internal Audit, CCS  
Marie Bruin, Director, Workforce Education, SBCTC  
Will Durden, Director, Basic Education, SBCTC  
Joe Holliday, Director, Student Services, SBCTC  
Choi Halladay, Deputy Executive Director of Business Operations, SBCTC  
Maryam Jacobs, System Internal Auditor, SBCTC