

**BERKSHIRE COMMUNITY  
COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

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**INDEPENDENT AUDITORS' REPORTS AS REQUIRED  
BY THE UNIFORM GUIDANCE AND *GOVERNMENT*  
*AUDITING STANDARDS* AND RELATED  
INFORMATION**

**JUNE 30, 2016**

**BERKSHIRE COMMUNITY COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Independent Auditors' Reports as Required by the Uniform Guidance and**



**INDEPENDENT AUDITORS' 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 Trustees of  
Berkshire Community College  
Pittsfield, Massachusetts

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

**380 The College's major federal**

**Mmajor**

**and grants applicable to its federal programs**

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the College's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.

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

In our opinion, the College 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 major federal programs for the year ended June 30, 2016.

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

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

*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 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 o or £ pe Î ? on c M Ô em and

**Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the College, as of and for the year ended June 30, 2016. We issued our report thereon dated October 10, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance. Such information is the responsibility of management



**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***

To the Board of Trustees of  
Berkshire Community College  
Pittsfield, Massachusetts

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, the financial statements of Berkshire Community College (the "College"), which comprise the statements of net position as of June 30, 2016 and 2015, the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements, which collectively comprise Berkshire Community College's basic financial statements and have issued our report thereon dated October 10, 2016. Our report includes a reference to other auditors who audited the financial statements of Berkshire Community College

at the Foundation, Inc. as described in our report on Berkshire Community College & the purpose of exp  
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. 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.

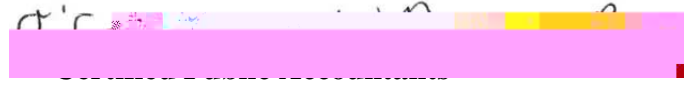
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**Purpose of this Report**

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**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**



# BERKSHIRE COMMUNITY COLLEGE

## Schedule of Expenditm

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	CFDA Number	Pass-Through Entity	Pass-Through Entity Award Number	Federal Expenditures	Passed Through to Subrecipients
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>					
<b>U.S. Department of Education:</b>					
<b>Direct Awards:</b>					
Federal Supplemental Educational Opportunity Grant	84.007	N/A	N/A	\$ 69,114	\$ -
Federal Work-Study Program	84.033	N/A	N/A	83,340	-
Federal Pell Grant Program	84.063	N/A	N/A	3,316,180	-
Federal Direct Student Loans	84.268	N/A	N/A	3,033,751	-
Total Student Financial Assistance Cluster				6,502,385	-
<b>TRIO CLUSTER</b>					
<b>U.S. Department of Education:</b>					
<b>Direct Awards:</b>					
TRIO - Student Support Services	84.042	N/A	N/A	233,496	-
<b>NON-CLUSTER</b>					
<b>U.S. Department of Agriculture:</b>					
<b>Direct Awards:</b>					
Rural Business Enterprise Grants	10.769	N/A	N/A	28,311	-
<b>U.S. Department of Labor:</b>					
<b>Pass-through Awards:</b>					
Trade Adjustments Assistance Community College and Career Training (TAACCCT) Grants	17.282	Massasoit Community College	V00241729	217,263	-
Trade Adjustments Assistance Community College and Career Training (TAACCCT) Grants	17.282	Quinsigamond Community College	N/A	560	-
<b>U.S. Department of Education:</b>					
<b>Direct Awards:</b>					
Higher Education - Institutional Aid	84.031	N/A	N/A	90,960	-
Total Non-Cluster				337,094	-
<b>Total Federal Funds</b>				\$ 7,072,975	\$ -

# **BERKSHIRE COMMUNITY COLLEGE**

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**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2016**

**Section I – Summary of Auditors’ Results:**

***Financial Statements***

Type of auditors’ report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	_____ yes	<u>  x  </u> no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	<u>  x  </u> no
Noncompliance material to the financial statements noted?	_____ yes	<u>  x  </u> no

***Federal Awards***

Type of auditors’ report issued on compliance for major programs:	Unmodified	
Internal control over major programs:		
Material weaknesses identified?	_____ yes	<u>  x  </u> no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	<u>  x  </u> no
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	_____ yes	<u>  x  </u> no

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**Schedule of Findings and Questioned Costs - Continued**

**Year Ended June 30, 2016**

*Identification of Major Programs*

<b>Name of Federal Program or Cluster</b>	<b>CFDA Number</b>
Student Financial Assistance Cluster	
Federal Supplemental Educational Opportunity Grant Program	<b>84.007</b>
Federal Work-Study Program	<b>84.033</b>
Federal Pell Grant Program	<b>84.063</b>
Federal Direct Student Loans (Note 4)	<b>84.268</b>

Dollar threshold used to distinguish between  
 type A and type B programs:

\$750,000

Auditee qualified as a low-risk auditee?

  x   yes           no

**BERKSHIRE COMMUNITY COLLEGE**  
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**Management's Summary Schedule of Prior Audit Finding**

**Year Ended June 30, 2016**

**Section II – Financial Statement Findings:**

None

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

None