

**THE COLLEGE OF CHARLESTON  
CHARLESTON, SOUTH CAROLINA**

**OMB CIRCULAR A-133 REPORTS  
(WITH INDEPENDENT AUDITORS' REPORT THEREON)**

**FOR THE YEAR ENDED JUNE 30, 2008**

**THE COLLEGE OF CHARLESTON  
CHARLESTON, SOUTH CAROLINA**

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**THE COLLEGE OF CHARLESTON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2008**

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through grantor's number	Total Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER:</b>			
<b>US DEPARTMENT OF AGRICULTURE</b>			
Development and Operation of a Data Management System for the Santee Experimental Forest	10.RD	AG-4568-C-07-0134	\$ 38,243
Stream Flow Monitoring and Dynamics of Turkey Creek Watershed, Santee Experimental Forest	10.RD	SRS 04-CA-11330135-204	9,830
Quantifying Genotype x Silviculture Interaction Impacts on Productivity and Carbon Sequestration by Manipulating Soil Organic Matter, N Supply and Demand	10.RD	SRS 06-DG-11330137-032	8,543
An Integrated Assessment of Prescribed Fire Effects and Monitoring - Sumter and Francis Marion National Forests, SC	10.RD	03-PA-11081209-070	45,681
Watershed Characterization and TMDL Implementation for Chapel Branch Creek	10.RD	SRS 07-CA-11330135-020	9,077
Greenhouse Gas Emissions of Natural Bottomland Hardwood Wetlands - A Basis for Assessing Restored Ecosystems	10.RD	SRS 06-CA-11330135-149	7,052
Impacts of Fertilizer Additions on Water Quality in a Controlled-Drainage Pine Plantation, Lower Coastal Plain of the Southeast U.S.	10.RD	SRS 06-CA-11330135-223	3,027
Land and Culture in the South Carolina Lowcountry: Resident Responses to Proposed Land Development	10.RD	SRS-03-CA-11330144-190	2,043
<i>Total US DEPARTMENT OF AGRICULTURE - RESEARCH AND DEVELOPMENT CLUSTER</i>			123,496
<b>NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</b>			
Marine Organisms as Vectors of Human Disease Pathogens	11.RD	MOA-2004-167/1258	155,744
Library and Technical Information Services for the NOAA, NOS, Center for Coastal Environmental Health and Biomolecular Research	11.RD	EA133C06SE4464	21,606
Management Of National Marine Fisheries Charleston Laboratory Library 2007-2008	11.RD	EA133C07SE3806	151,116
HML - NMR Summer Camp 2008	11.RD	NONE	6,362
Reproductive Hormones in Florida Bay Sea Turtles	11.RD	DG133F07SE4568	5,600
Sex Ratios of North Carolina Turtles	11.RD	ET133C07SE3357	1,818
Management Of National Marine Fisheries Charleston Laboratory Library, Yr 9	11.RD	R7-CASU-06-028	(8,519)
Physiological and Genomic Approaches to Understanding Responses in the Florida Red Tide Dinoflagellate, <i>Karenia brevis</i> , to Iron Limitation and Oxidative Stress	11.RD	NA03NOS4780198	13,003
Passed through programs from:			
St. Catherine's Island Wildlife Survival Center / Wildlife Conservation Society			
Testosterone Levels in Debilitated and Stranded Turtles	11.RD	NONE	87
Passed through programs from:			
SC Sea Grant Consortium			
Using Diamondback Terrapins as Surrogate and Sentinel Species for Monitoring Mercury Contaminants in Coastal and Estuarine Systems	11.RD	NA06OAR4170015	22
Genetic Estimates of Larval Sources of Gag Grouper in the Southeastern United States, Year 2	11.RD	NA06OAR4170015-5020	34,697
Patterns and Processes of Establishment Success of Beach Vitex ( <i>Vitex Rotundiflora</i> ) Populations and Potential for Eradication, Year 1	11.RD	NA06OAR4170015	(365)
Patterns and Processes of Establishment Success of Beach Vitex ( <i>Vitex Rotundiflora</i> ) Populations and Potential for Eradication, Year 2	11.RD	NA06OAR4170015-5020	41,800
Hydrology Dynamics and Potential Water Quality Impacts, Turkey Creek Watershed, Francis Marion National Forest and Quinby Creek Watershed, Huger, South Carolina	11.RD	NA16RG2250	(350)
Monitoring and Assessment of Tidal Creeks in the Southeast	11.RD	MOA2006025/7182-5026	13,351
Monitoring and Assessment of Tidal Creeks in the Southeast, Year 2	11.RD	MOA2006-025/7182.AM.-1	33,102
Exposure of the North Atlantic Right Whale ( <i>Eubalaena glacialis</i> ) to the Marine Algal Biotxin, Domoic Acid	11.RD	MOA2006-025/7182	9,042
Effects of the Antifouling Herbicide Irgarol 1051 on Marine Periphyton and the Eastern Mudsnaill, <i>Ilyanassa Obsoleta</i>	11.RD	MOA2006-025/7182	6,305
Fluoxetine in the Marine Environment: Effects on Sheepshead Minnow ( <i>Cyprinodon variegatus</i> ) Locomotor and Reproductive Behavior	11.RD	MOA2006-025/7182	14,586
Toxicity of Selected Conazole Fungicides to the Halotolerant Chlorophyte <i>Dunaliella Tertiolecta</i> : Sublethal Effects on Osmoregulatory Function and Lipid Composition	11.RD	MOA2006-025/7182	12,464
CIDEEP Integration Component	11.RD	NONE	10,968
Monitoring and Assessment of Tidal Creeks in the Gulf of Mexico	11.RD	MOA2006-025/7182	8,461
Passed through programs from:			
The University of South Carolina			
Urbanization and Southeastern Estuarine Systems (USES) Public Outreach and Information Dissemination	11.RD	NA04NOS4261154	7,872

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008*

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through grantor's number	Total Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER, Continued</b>			
<b>NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, Continued</b>			
Passed through programs from:			
Clemson University			
Storm Hydrograph Separation Analysis for Paired Coastal Watersheds: An Assessment of Pre-development Site	11.RD	NA06OAR4170015, Am.9	9,456
Assisting Clemson University with SC Seafood Marketing Channel Study, 2007-08	11.RD	NA04NMF4720306	11,549
Passed through programs from:			
The University of Central Florida			
Southeast Florida Coral Biomarker Local Action Study	11.RD	NA03NOS4190209	653
Biomarker 2	11.RD	NA06NOS4190100	18,411
Passed through programs from:			
SC Department of Natural Resources			
Paralichthid Flounder Spawning Grounds Study	11.RD	NA06OAR4170015, Am.9	10,070
Southeastern Regional Taxonomic Center (SERTC), Yr. 5	11.RD	NA05NMF4721145	11,496
Hormone Analyses for the 2004 Samples	11.RD	NA03NMF4720281	(847)
Sea Turtles Sex Determination with Testosterone for 2005	11.RD	NA03NMF4720281	127
Examination of Local Movement and Migratory Behavior of Sea Turtles During Spring and Summer Along the Atlantic Coast off the Southeastern United States	11.RD	NA03NMF4720281	32,443
Passed through programs from:			
The University Corporation for Atmospheric Research			
Interactive Hurricane Surge Warnings	11.RD	NA17WD2383	2,991
A Synoptic Climatology for High Impact Events in Southern SC and NE Coastal Georgia	11.RD	NA17WD2383	4,729
Evaluating the Efficacy of Internet-Based Hurricane Surge Forecasts	11.RD	NA06NWS4670013	4,830
Passed through programs from:			
Coastal Carolina University			
Update of Existing Long-Term Shoreline Erosion Rates for Beach Erosion Monitoring Stations	11.RD	NA05NOS4191093	37,693
Passed through programs from:			
The University of North Carolina at Chapel Hill			
SLR2005: Modeling Estuarine Habitat Response to Rising Water Level	11.RD	NA05NOS4781183	4,294
<i>Total NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION - RESEARCH AND DEVELOPMENT CLUSTER</i>			<b>686,667</b>
<b>DEPARTMENT OF THE INTERIOR</b>			
Shortnose Sturgeon Data Analysis			
NRC Site License Reviews (IPA-Intermittent)	15.RD	401818M619	5,050
	15.RD	8-8931-2228	6,652
Passed through programs from:			
SC Department of Natural Resources			
Wood Stork Research	15.RD	NONE	10,838
Passed through programs from:			
The University of Memphis			
Mid-America Integrated Seismic Network - CERl	15.RD	07HQAG0019	3,400
Passed through programs from:			
Clemson University			
Low Country Basket Historic Resources of Charleston County, SC	15.RD	1138-7557-223-2096105	11,156
<i>Total DEPARTMENT OF THE INTERIOR - RESEARCH AND DEVELOPMENT CLUSTER</i>			<b>37,096</b>
<b>NATIONAL AERONAUTICS SPACE ADMINISTRATION</b>			
SC Space Grant Consortium			
South Carolina NASA EPSCoR Program	43.RD	NNG05GI68G	476,267
A Systematic Search for two Distinct Gamma-Ray Burst Pulse Types in Swift Data	43.RD	NCC5-575	78,208
The Transition from Gamma-Ray Burst to Afterglow	43.RD	NNX06AB43G	10,206
Phase Variations in the O VI Emission in CF Tuc	43.RD	NNX06AB47G	7,979
A Comprehensive FUSE Survey of the Rotation Rates of Very Massive Stars in the Small and Large Magellanic Clouds	43.RD	NNX07AC85G	7,445
	43.RD	NNX07AH66G	16,236

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<b>RESEARCH AND DEVELOPMENT CLUSTER, Continued</b>			
<b>NATIONAL AERONAUTICS SPACE ADMINISTRATION, Continued</b>			
SC NASA EPSCoR 2007 (Experimental Program to Stimulate Competitive Research)			
Research Infrastructure Development	43.RD	NNX07AL01A	18,872
Experimental Program to Stimulate Competitive Research (EPSCoR) - 2007	43.RD	NNX07AT57A	16,593
CAN / Experimental Program to Stimulate Competitive Research (EPSCoR)	43.RD	NNX07AT68A	7,914
Passed through programs from:			
Space Telescope Science Institute			
The Effect of Metallicity on the Rotation Rates of Massive Stars	43.RD	NAS5-26555	25,866
Passed through programs from:			
Clemson University			
Atomistic Stimulations of Nanoparticle-Cell Membrane Interactions	43.RD	NNX07AL01A	337
Passed through programs from:			
Dynamac-Cape Canaveral			
Space Center Sea Turtle Blood Samples	43.RD	NONE	2,100
Passed through programs from:			
The Jet Propulsion Laboratory			
The Exhaust System of the Most Powerful Engines: Production and Evolution of Relativistic Astrophysical Jets	43.RD	NMO710834	12,868
<i>Total NATIONAL AERONAUTICS SPACE ADMINISTRATION - RESEARCH AND DEVELOPMENT CLUSTER</i>			680,891
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>			
Passed through programs from:			
SC Humanities Council			
Who is Burke High School? A Comprehensive History	45.RD	6-1144-1 (BC-50308-06)	7,498
Grass Roots: The Enduring Art of the Lowcountry Basket	45.RD	7-1175-1	5,382
Roots and Branches: An African American Genealogy Conference and Workshop Series	45.RD	7-1203-1	6,736
Teachers, Teaching, and the Movies	45.RD	7-1215-2	1,500
Public Portions of Conference: Ending the International Slave Trade: A Bicentenary Inquiry	45.RD	8-1235-2	1,000
<i>Total NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES - RESEARCH AND DEVELOPMENT CLUSTER</i>			22,116
<b>NATIONAL SCIENCE FOUNDATION</b>			
NUE: Understanding Optical Nanomaterials--Research-Based Experiments in Upper Division Undergraduate Physics Courses	47.RD	EEC-0634142	36,826
Collaborative Proposal: Southeastern Applied Mathematics Days	47.RD	DMS-0407843	3,259
RUI: A Gamma-Ray Burst Counterpart and Afterglow Observing Campaign at the College of Charleston	47.RD	AST-0407320	67,671
RUI: Existence and Stability of Coherent Structures with Applications to Elasticity	47.RD	DMS-0509622	10,484
RUI: Inverse Problems for Finite and Infinite Sets, and Nonstandard Methods	47.RD	DMS-0500671	40,889
Collaborative Proposal: RUI: An Automatic Telescope for Stellar Research and Training of Undergraduates	47.RD	AST-0507551	11,127
Collaborative Research Using High Mass Binaries to Resolve the Mass Discrepancy: Taking Things to the Extreme	47.RD	AST-0506541	11,100
Southeast Geometry Conference, 2006-2008	47.RD	DMS-0606684	6,030
RUI: Topology and Stability of Integrable Vortex Filament Motion	47.RD	DMS-0608587	65,322
Deterministic and Stochastic Dynamics for Language Learning and Change	47.RD	DMS-0734783	24,754
Collaborative Research: US/EC Collaboration on Potential Climate Change Impacts on Algal Community Structure and Biogeochemistry during the North Atlantic Spring Bloom	47.RD	OCE-0422890	116,712
Physiological Ecology of Intertidal Development: Linking Embryo Performance and Adult Reproductive Ecology	47.RD	OCE-0621467	48,822
The Evolution of Feeding Tolerance for Chemically-Rich Seaweeds among Herbivore Populations: A Tropical -Temperate Contrast	47.RD	OCE-0550245	57,456
Collaborative Research: Phytoplankton Community Dynamics and Physiological Status in the South Atlantic Subtropical Gyre and Benguela Upwelling Systems	47.RD	OCE-0728683	220,404
CAREER: Updating Problems in Information Retrieval and a Mathematical Dissection Lab	47.RD	CCF-0546622	67,493
SGER: A Music Search Engine Based on Aesthetic Similarity	47.RD	IIS-0736480	63,487
RUI: Hypercapnic Hypoxia Impacts Shrimp Immune Defenses Against Bacteria Pathogens	47.RD	IBN-0212921	6,103
Development of Shared Resources for Fundulus Genomics	47.RD	IOB-0539158	1,059

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<b>RESEARCH AND DEVELOPMENT CLUSTER, Continued</b>			
<b>NATIONAL SCIENCE FOUNDATION, Continued</b>			
REU Site: Research Experiences in Experimental Marine Biology	47.RD	DBI-0552828	144,430
RU: Impaired Metabolism and Performance in Crustaceans Exposed to Bacteria	47.RD	IOS-0725245	46,915
Collaborative Research: Interactive Effects of Iron, Light and Carbon Dioxide on Phytoplankton Community Dynamics in the Ross Sea	47.RD	OPP-0338097	152,490
Collaborative Research: Quantifying the Effects of Iron and Light on the Growth of Diatoms from the Ross Sea	47.RD	ANT-0739447	7,831
Passed through programs from:			
The University of Kansas Center for Research, Inc.			
Collaborative Project: Facility Support: EarthChem - Advancing Data Management in Solid Earth Geochemistry	47.RD	EAR-0522222-004	47,771
Passed through programs from:			
The Indiana University			
Using Electronic Portfolios to Assess Student Learning as a Result of Undergraduate Research	47.RD	DUE-0618617	274
<i>Total NATIONAL SCIENCE FOUNDATION - RESEARCH AND DEVELOPMENT CLUSTER</i>			<u>1,258,709</u>
<b>DEPARTMENT OF ENERGY</b>			
Passed through programs from:			
Duke University			
Root Dynamics in a CO <sub>2</sub> -enriched Temperate Forest	81.RD	DE-FG02-95ER62083	7,400
Effects of Elevated CO <sub>2</sub> and N Fertilization on Extraradical and Mycchizal Fungi: Implications for Carbon Flow into Southeastern Forests	81.RD	DE-FC02-06ER64156	59,984
Passed through programs from:			
Washington Savannah River Company, LLC			
Community and Regional Resilience Initiative	81.RD	DE-AC09-96SR18500	21,656
<i>Total DEPARTMENT OF ENERGY - RESEARCH AND DEVELOPMENT CLUSTER</i>			<u>89,040</u>
<b>DEPARTMENT OF EDUCATION</b>			
Radical Change in Large-Class Instruction: A Plan to Develop, Assess and Disseminate a Lecture-Less, Student-Active Teaching Method Proven Successful in Small Chemistry Classes	84.RD	P116B060026	163,736
<i>Total DEPARTMENT OF EDUCATION - RESEARCH AND DEVELOPMENT CLUSTER</i>			<u>163,736</u>
<b>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
Light Dosimetry for Esophageal Photodynamic Therapy	93.RD	1 R15 CA120106-01A1	101,334
Studying Infantile NCL in Drosophila	93.RD	1 R15 HD052362-01	63,910
Insect Projectin: Roles in Sarcomere Assembly and Flight	93.RD	1 R15 AR053137-01	52,878
Passed through programs from:			
The University of Tennessee at Knoxville			
EHJC Integration of Chattanooga Creek Contamination Technical Research	93.RD	5 R25 ES014317-02	22
Passed through programs from:			
The University of South Carolina			
South Carolina IDeA Network for Biomedical Research Excellence (SC-INBRE), Year 3	93.RD	2 P20 RR16461	330,007
South Carolina IDeA Network for Biomedical Research Excellence (SC-INBRE), Year 4	93.RD	5 P20 RR16461	113,025
<i>Total DEPARTMENT OF HEALTH AND HUMAN SERVICES - RESEARCH AND DEVELOPMENT CLUSTER</i>			<u>661,176</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through programs from:			
SC Emergency Management Division			
South Carolina Earthquake Education and Preparedness Program	97.RD	7EMPG01	25,000
South Carolina Earthquake Education and Preparedness Program, Year 2	97.RD	8EMPG01	6,014
<i>Total DEPARTMENT OF HOMELAND SECURITY - RESEARCH AND DEVELOPMENT CLUSTER</i>			<u>31,014</u>
<b>Total Research and Development Cluster</b>			<u><b>3,753,941</b></u>

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FOR THE YEAR ENDED JUNE 30, 2008*

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA number</u>	<u>Pass-through grantor's number</u>	<u>Total Expenditures</u>
<b>Student Financial Aid Cluster:</b>			
<b>DEPARTMENT OF EDUCATION</b>			
Supplemental Educational Opportunity Grant 2007-2008	84.007	P007A073774	370,235
College Work-Study Program 2006-2007	84.033	P033A063774	4,642
College Work-Study Program 2007-2008	84.033	P033A073774	284,308
College Work-Study Program 2008-2009	84.033	P033A083774	7,126
Perkins Loan	84.038	P038A043774	2,398,783
Actual Pell Grant Program 2006-2007	84.063	P063P060378	(1,107)
Actual Pell Grant Program 2007-2008	84.063	P063P060378	4,263,314
Federal Direct Student Loan Unsubsidized 2006-2007	84.268	P268K070378	(3,314)
Federal Direct Student Loan Unsubsidized 2007-2008	84.268	P268K070378	9,034,370
Federal Direct Plus Student Loan 2006-2007	84.268	P268K060378	(8,915)
Federal Direct Plus Student Loan 2007-2008	84.268	P268K070378	18,120,710
Federal Direct Student Loan Subsidized 2006-2007	84.268	P268K060378	(18,391)
Federal Direct Student Loan Subsidized 2007-2008	84.268	P268K070378	12,328,176
Federal Direct Graduate Plus Loan Program 2006-2007	84.268	P268K070378	54,300
Academic Competitiveness Grants 2006-2007	84.375	P375A060378	(750)
Academic Competitiveness Grants 2007-2008	84.375	P375A060378	319,179
National Science and Mathematics Access to Retain Talent (SMART) Grants 2007-2008	84.376	P376S060378	261,189
<i>Total DEPARTMENT OF EDUCATION - STUDENT FINANCIAL AID CLUSTER</i>			<u>47,413,855</u>
<b>Total Student Financial Aid Cluster</b>			<u><b>47,413,855</b></u>
<b>TRIO Cluster:</b>			
<b>DEPARTMENT OF EDUCATION</b>			
Upward Bound Program	84.047A	P047A030218-06	(287)
Upward Bound Program	84.047A	P047A070612	387,055
<i>Total DEPARTMENT OF EDUCATION - TRIO CLUSTER</i>			<u>386,768</u>
<b>Total TRIO Cluster</b>			<u><b>386,768</b></u>
<b>Student Life Cluster:</b>			
<b>DEPARTMENT OF EDUCATION</b>			
Passed through programs from:			
University of North Carolina at Wilmington US-Brazil Higher Education Consortia Program	84.116M	P116M04003	4,246
<i>Total US Department of Education - STUDENT LIFE CLUSTER</i>			<u>4,246</u>
<b>Total Student Life Cluster</b>			<u><b>4,246</b></u>
<b>Other Programs:</b>			
<b>DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			
Passed through programs from:			
North Charleston Housing Authority Evaluation of HOPE VI	14.866	SC16URD0571101	82,242
<i>Total DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</i>			<u>82,242</u>
<b>DEPARTMENT OF THE INTERIOR</b>			
Passed through programs from:			
South Carolina National Heritage Corridor Commemoration and Collaboration: A South Carolina Tourism Summit	15.904	NONE	350
<i>Total DEPARTMENT OF THE INTERIOR</i>			<u>350</u>

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<b>OTHER PROGRAMS, Continued</b>			
<b>NATIONAL AERONAUTICS SPACE ADMINISTRATION</b>			
Southeast Regional Clearing House: A Coalition of Space Grant Consortia (SERCH)	43.001	NCC5-607	70,445
Earth, Space and Computer Technology Building: Infrastructure Improvements at the College of Charleston, South Carolina	43.xxx	NAG1-03074	4,700,789
Passed through programs from: Space Telescope Science Institute The Standard Touch: Developing Enriching Space Science E/PO Products for Learners who are Blind/Visually Impaired	43.001	HST-ED-90313.01-A	19,972
Passed through programs from: Brown University Moon Mineralogy Mapper	43.001	NNM05AB26C	107,252
<i>Total NATIONAL AERONAUTICS SPACE ADMINISTRATION</i>			<u>4,898,458</u>
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>			
Passed through programs from: South Carolina Humanities Council Call and Response: Traditional African American Choirs	45.129	7-1180-3	750
<i>Total NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</i>			<u>750</u>
<b>NATIONAL SCIENCE FOUNDATION</b>			
Southeastern Atlantic Mathematical Sciences Workshop, 2007 Meeting	47.049	DMS-0739386	9,005
Civic Engagement in Non-Majors Introductory Biology: Connecting Problem-Based Learning and Scientific Inquiry	47.076	DUE-0410720	17,905
Sciences and Mathematics Integrated in Lifelong-Learning Experiences (SMILE)	47.076	HRD-0630274	7,364
Passed through programs from: The Institute for Global Environmental Strategies A Collaborative Effort for Building an Earth System Science Education Alliance in SC	47.050	GEO-0631389	15,744
Passed through programs from: South Carolina Research Authority Symposium for Young Neuroscientists and Professors of the Southeast (SYNAPSE '08)	47.076	EPS-0447660	10,000
Passed through programs from: South Carolina State University SCAMP Phase 1 - Yr. 5	47.076	HRD-0217602	29,094
<i>Total NATIONAL SCIENCE FOUNDATION</i>			<u>89,112</u>
<b>DEPARTMENT OF EDUCATION</b>			
International Business Education in Emerging Markets	84.153A	P153A050096	73,565
English Language Acquisition: National Professional Development Program (SC ESOL On-Line)	84.195N	T195N020087	143,529
Passed through programs from: South Carolina Department of Education Personnel Development Collaboration: Project CREATE	84.027A	07-CO-303-01	27,659
Passed through programs from: The University of Central Arkansas Alliance for International Management and Trade: Customs, Tariffs, Ethics, and Governance	84.116N	P116N040001	14,041
Passed through programs from: Western Illinois University Greening the Supply Chain: Promoting Environmentally and Socially Sustainable Economic Development Across NAFTA	84.116N	P116N060008	5,727

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<b>OTHER PROGRAMS, Continued</b>			
<b>DEPARTMENT OF EDUCATION, Continued</b>			
Passed through programs from:			
The University of South Carolina			
Diverse Pathways in Teacher Preparation: A Collaborative Approach for South Carolina 2- and 4-Year Colleges			
	84.336B	P336B040014	88,487
Passed through programs from:			
South Carolina Department of Education			
Mathematics and Science Partnership			
	84.366	07 MS 303-01	60,162
Mathematics and Science Coaching Initiative			
	84.366B	08 MS 303-01	9,374
<i>Total DEPARTMENT OF EDUCATION</i>			<u>422,544</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			
South Carolina Collaborative for Civic Engagement: Working Toward a Campus Compact, Year 2			
	94.013	07 VSSSC003	6,717
South Carolina Collaborative for Civic Engagement: Working Toward a Campus Compact, Year 3			
	94.013	07 VSSSC003	5,854
<i>Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</i>			<u>12,571</u>
<b>Total Other Programs</b>			<u><b>5,506,027</b></u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 57,064,837</b></u>

***THE COLLEGE OF CHARLESTON  
NOTES TO THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS***

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the College of Charleston and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AWARD**

Expenditures for student financial aid programs include the federal share of student's Federal Supplemental Educational Opportunity Grant program grants and Federal Work Study program earnings, certain other federal financial aid for students and administrative costs allowances, where applicable.

**NOTE 3 - FEDERAL PERKINS LOAN PROGRAM (CFDA NUMBER 84.038)**

The Federal Perkins Loan Program is administered directly by the College of Charleston and balances and transactions are included in the loan fund of the College of Charleston's financial statements. The balance of loans outstanding under the Federal Perkins Loan program was \$2,269,164 as of June 30, 2008.

**NOTE 4 - MATCHING**

Under the Federal Work Study program, the College of Charleston matched \$67,387 for the year ended June 30, 2008 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

Under the Federal Supplemental Education Opportunity Grant program, the College of Charleston matched \$149,345 in funds awarded to students for the year ended June 30, 2008 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

**NOTE 5 - SUBRECIPIENTS**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the College of Charleston provided federal awards to subrecipients as follows:

<b><u>Federal granting agency</u></b>	<b><u>Federal CFDA Number</u></b>	<b><u>Amount provided to subrecipients</u></b>
National Aeronautics and Space Administration	43.001	\$ 418,677
US Department of Agriculture	10.652	9,830
National Oceanic Atmospheric Administration	11.xxx	9,019
US Department of Education	84.116B	113,897
National Science Foundation	47.049 / 47.070	<u>42,071</u>
		<b><u>\$ 593,494</u></b>

**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***

Members of the Board of Trustees  
The College of Charleston  
Charleston, South Carolina

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of The College of Charleston, a department of the State of South Carolina, (the College) as of and for the year ended June 30, 2008, which collectively comprise the College's basic financial statements and have issued our report thereon dated October 9, 2008. Our report was modified to include a reference to other auditors. We conducted our audit 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 The College of Charleston Foundation, a discretely presented component unit and The College of Charleston Cougar Club, a discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the College's financial statements are free of 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 determination of financial statement amounts. 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*.

We noted certain matters that we reported to management of the College in a separate letter dated October 9, 2008.

This report is intended solely for the information and use of the audit committee, management, and the federal awarding agencies and pass-through entities of the College and is not intended to be and should not be used by anyone other than those specified parties.

*Elliott Davis, LLC*

Greenwood, South Carolina  
March 9, 2009

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133 AND ON THE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Members of the Board of Trustees  
The College of Charleston  
Charleston, South Carolina

**Compliance**

We have audited the compliance of the College of Charleston, (the College) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major Federal program for the year ended June 30, 2008. The College's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs are the responsibility of the College's management. Our responsibility is to express an opinion on the College's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the College's compliance with those requirements.

In our opinion, the College complied, in all material respects, with the requirements referred to above that are applicable to its major Federal program for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items: 2008-1.

**Internal Control Over Compliance**

The management of the College is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the College's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our

auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

Our consideration of internal control over compliance was for the limited purposes described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency, as defined below.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2008-1 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

#### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the business-type activities and discretely presented components of The College of Charleston, a department of the State of South Carolina, as of and for the year ended June 30, 2008, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 9, 2008. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, and the federal awarding agencies and pass-through entities of the College and is not intended to be and should not be used by anyone other than those specified parties.

*Elliott Davis, LLC*

Greenwood, South Carolina  
March 9, 2009

**THE COLLEGE OF CHARLESTON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2008**

**I. Summary of auditor's results**

- A. An unqualified opinion was issued on the basic financial statements of The College of Charleston.
- B. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
- C. No material weaknesses relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
- D. No instances of noncompliance material to the financial statements of The College of Charleston were disclosed during the audit.
- E. One significant deficiency relating to the audit of the major federal award programs is reported in the Schedule of Findings and Questioned Costs.
- F. No material weaknesses relating to the audit of the major federal award programs are reported in the Schedule of Findings and Questioned Costs.
- G. The auditor's report on compliance for the major federal award programs for The College of Charleston expresses an unqualified opinion.
- H. Major federal programs for The College of Charleston for the fiscal year ended June 30, 2008 are:

<u>CFDA Number</u>	<u>Program Title</u>
84.063	Federal Pell Grant Program
84.007	Federal Supplemental Educational Opportunity Grant
84.268	Federal Direct Student Loans
84.033	Federal Work-Study Program
84.038	Perkins Loan Program
84.375	Academic Competitiveness Grant
84.376	National Science and Mathematics Access to Retain Talent Grant
43.xxx	Earth, Space and Computer Technology Building: Infrastructure Improvements at the College of Charleston, South Carolina

- H. The threshold for distinguishing Types A and B programs for The College of Charleston was \$1,711,947.
- I. The College of Charleston was assessed as a low risk auditee.

**II. Findings related to the audit of the financial statements of The College of Charleston**

None

### **III. Findings and questioned costs related to the audit of federal awards**

#### Item 2008-1

*CFDA Number:* 43.xxx, Construction Grant

*Program:* Earth, Space and Computer Technology Building:Infrastructure Improvements at the College of Charleston, South Carolina

*Agency:* NASA

*Award Period:* August 5, 2005 through September 29, 2008

*Questioned Costs:* N/A

*Criteria:* 29 CFR part 5 requires a non-federal entity to perform certain compliance items if applicable to a grant. The above grant agreement requires compliance with the Davis-Bacon Act.

*Condition:* The College of Charleston did not comply with the reporting requirements of the Davis-Bacon Act.

*Cause:* The College of Charleston was unaware of this compliance requirement.

*Effect:* The College of Charleston did not obtain certified payroll information to document that contractors are in compliance with the Davis-Bacon Act.

*Recommendation:* The College of Charleston should establish policies and procedures to ensure compliance with the Davis-Bacon Act.

*Response:* Effective February, 2009 processes are being put in place to require certified payroll information from contractors falling under the Davis-Bacon Act as related to federal funding.

***THE COLLEGE OF CHARLESTON  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2008***

In accordance with Government Auditing Standards, issued by the Comptroller General of the United States, the following is the status of known material findings and recommendations from prior year audits:

None