

Federal Compliance Filing by Institutions

Effective September 1, 2024–August 31, 2025

Institutions should answer the questions below and provide supporting documentation where applicable. The [Federal Compliance Overview](#) provides information about the applicable HLC policies and provides an explanation of each requirement. Please review the Overview in its entirety prior to completing this Filing.

The necessary supporting documentation should be directly responsive to specific documentation requested. While there is no minimum expectation with respect to length, the completed Federal Compliance filing, including Appendix A (if applicable), should not exceed 300 pages.

Note that some federal requirements are related to and accounted for in the Criteria for Accreditation or Assumed Practices. Those related Criteria and Assumed Practices have been identified for cross-referencing purposes. Cross-references are also provided to the Code of Federal Regulations. Because HLC requirements may, in some cases, exceed the requirements of the federal regulations, it is important that institutions write to HLC's requirements to ensure their compliance not only with the federal regulations but also with HLC's expectations. Lastly, although cross-references to the Code of Federal Regulations are provided here, an institution is always responsible to ensure that it is in compliance at all times with all such regulations, as they may be updated from time to time.

Submission Instructions

Comprehensive Evaluations

Upload this form, any required attachments and, if applicable, Appendix A to the Assurance System no later than the institution's lock date, unless otherwise noted. Instructions for uploading the documents are provided in the Assurance System.

Other HLC Processes

Submit this form, any required attachments and, if applicable, Appendix A at hlcommission.org/upload. Select the appropriate submission option from the list provided to ensure the documents are sent to the correct HLC staff member.

Institution name: **Pima Community College**

1. Assignment of Credits, Program Length and Tuition

Provide web addresses to the following:

- Policy (or policies) and procedures for assignment of Credit Hour for all **types** of courses, disciplines, programs, credential levels, formats, regardless of modality.
- Course or program credit assignment procedures. (Note: The Federal Compliance reviewer will contact the institution's Accreditation Liaison Officer (ALO) after the Federal Compliance materials are received to request a sample of course and program materials. The purpose of the representative sample of materials is to enable the Federal Compliance reviewer to make a preliminary determination as to whether an institution ensures it is adhering to its credit hour policy.)

Provide the web address to relevant policy (or policies):

Link(s): [AP 3.25.07 Definition of a Credit Hour](#)
[AP 3.25.11 Degrees, Certificates, and Awards](#)

Provide the web address to relevant procedure(s):

Link(s):

Program Development and Modification:

[Program Development and Modification](#)
[AP 3.25.11 Degrees, Certificates, and Awards](#)

Academic Calendar:

[Academic Calendar SOP](#)

Definition of a Credit Hour:

[AP 3.25.07 Definition of a Credit Hour](#)

Calculation of Credit/Lecture/Lab Contact Hours:

[How to Calculate Credit/Lecture/Lab Contact Hours](#) (*SOP will be updated in July 1, 2025 to align with new AP)

Course Types:

[Course Types](#)
[AP 3.25.11 Degrees, Certificates, and Awards](#)

Course Guidelines:

[Course Guidelines](#)

Glossary of PCC Curriculum Terms:

[Glossary of Terms](#)

List of Disciplines/Programs:

[Degrees & Certificates](#)

[Career Training Programs](#)

[Workforce Response Programs](#)

[Marketable Skills Achievements](#)

[Pima Fast Track](#)

[IBEST Programs](#)

Tuition Information:

[Tuition and Fees](#)

[In-State Resident Tuition](#)

[Non-Resident Tuition for Classroom Courses](#)

[Non-Resident Tuition for Online Courses](#)

[Differential Tuition](#)

Policy on Credential Levels for Credit and Clock-Hour Workforce:

[AP 3.25.02 Graduation](#)

[Program Guidelines](#)

[AP 3.25.11 Degrees, Certificates, and Awards](#)

[Definition of a Credit Hour](#)

[Program Review](#)

Board Policies, Academic Policies, and Standard Operating Procedures:

[Curriculum Quality Improvement](#)

[Administrative Procedures](#)

[Board Policies](#)

Board Policies, Academic Policies, and Standard Operating Procedures to Determine Length of Period:

[Curriculum Quality Improvement](#)

[Program Documents | Curriculum Quality Improvement](#)

Describe the process the institution utilizes to verify length of academic period and compliance with credit hour requirements through course scheduling.

Pima Community College (PCC) follows [Administrative Procedure 3.25.07 Definition of a Credit Hour](#) and [Academic Calendar SOP](#) along with informed guidance of academic (faculty) oversight of curriculum and compliance with PCC's [Board Policy 3.25 Educational Offerings](#) to provide a rigorous program review following [AP 3.25.05 Program Review](#) of all degrees and certificates using an iterative continuous improvement process on a four-year cycle. The Academic Deans are responsible for ensuring courses are created or modified following [AP 3.25.07 Definition of a Credit Hour](#) using the standardized [Class Time Calculator](#). The College follows the [federal definition of a credit hour](#) and builds the courses in our student information system, Ellucian Banner using the [New Course in Banner Standard Operating Procedure](#). The Vice Chancellor of Academic Excellence completes a quality assurance review on courses regularly to ensure they meet the definition of a credit hour and will work with the Academic Dean over a division if adjustments are required. Faculty review course learning outcomes for each course/section every semester funneling into annual program reviews for all academic programs across the institution every year. These processes are governed by policy, regulation, and embedded processes; through our embedded processes, these are reviewed by both faculty oversight through academic disciplines and our faculty senate and through administrative procedures governing regulatory and administrative compliance. All programs undergo a community needs assessment, feasibility, and viability assessment every four years (failing programs are placed into a teach-out process - continuing programs are aggressively reviewed for changes and improvements based on community driven and data driven needs). PCC currently uses multiple processes for assessing co-curricular learning alongside relevant General Education Learning Outcomes (GELOs), the PCC Mission, and the Strategic Plan, and makes use of assessment data to help determine funding areas of need. Acknowledging the need to centralize co-curricular assessment practices, a working group has formed.

The screenshot displays the CURRICULOG system interface. At the top, there are navigation tabs for 'Proposals', 'Agendas', 'Accounts', and 'Reports'. Below this, there are filter tabs for 'My Tasks', 'My Proposals', 'Watch List', and 'All Proposals'. A 'Filter by:' section shows 'All My Proposals' selected, with an 'Advanced Filter' button and a '+ New Proposal' button. The main content area lists three proposals:

- Basic Business Certificate**: Z 2024-2025 Program Modification Form. Last Activity: Feb 22, 2023 12:51 PM by Jennifer Torres. Progress: 15 green circles, 1 red circle, 4 white circles.
- Business, AAS**: Z 2024-2025 Program Modification Form. Last Activity: Feb 27, 2023 12:33 PM by Jennifer Torres. Progress: 15 green circles, 1 red circle, 4 white circles.
- Entrepreneurship Certificate**: Z 2024-2025 New Program Form. Last Activity: Mar 16, 2023 8:08 AM by Stacy Naughton. Progress: 15 green circles, 1 red circle, 4 white circles.

At the bottom, it shows 'Page: 1' and 'Show: 10 results'.

Proof of Compliance with Credit Hour Requirements through Course Scheduling:

[Curriculum Quality Improvement](#)

[Course Types](#)

[Course Scheduling](#)

Master Schedule:

[Calendars](#)

For more information see Federal Regulations 34 CFR §§602.16(a)(1)(viii), 600.2, and 668.8(k) and (l).

Related HLC Requirements: Assignment of Credits, Program Length and Tuition (FDCR.A.10.020), Criteria for Accreditation Core Component 3.A. (CRRT.B.10.010), and Assumed Practice B.1. (CRRT.B.10.020)

2. Institutional Mechanisms for Handling Student Complaints

Provide the web address to the institution's complaint policy.

Link(s):

[BP 3.31 Student Conduct, Ethics and Complaint Resolution](#)

[BP 5.10 Equal Employment Opportunity, ADA, Non-Discrimination and Anti-Harassment \(including Sexual Harassment\)](#)

[AP 2.03.01 Discrimination, Harassment, and Retaliation-Prevention and Complaint Procedures](#)

[AP 3.46.03 Nondiscrimination of Students on the Basis of Disability-Academic Adjustments and Other Accommodations](#)

[AP 3.46.06 Complaint Procedure for Students with Disabilities](#)

[AP 3.31.01 Student Complaints](#)

Provide the web address to the institution's complaint policy.

[Complaint Resources and Resolution](#)

Student Bill of Rights:

[BP 3.05 Equal Educational Opportunity](#)

[BP 3.10 Admissions and Registration](#)

[Rights & Responsibilities](#)

[Student Rights & Responsibilities](#)

[Student Right to Know](#)

Sexual Misconduct, Harassment and Discrimination (Title IX):

[Title IX & Sexual Harassment](#)

Academic Grievance:

[Resolution Information](#)

Student Appeal Process (non-academic)

[Complaint Processes](#)

Reasonable Accommodations for Students with Disabilities

[AP 3.46.06 Complaint Procedure for Students with Disabilities](#)

Additional Resources:

[Public Incident Report](#)

[Student Complaint Form: Ethics Point](#)

[ADR Complaint Procedures](#)

[Office of Dispute Resources](#)

[Resolution Information](#)

[All ODR Logged and Tracked Complaints](#)

Provide the web address to the institution's complaint procedure.

Link: [Complaint Processes](#)

Link: [Office of Dispute Resources](#)

Link: [Assessment of Complaints and Complaint Processes, and Improvement Planning Standard Operating Procedure](#)

For more information see Federal Requirement 34 CFR §602.16(a)(1)(ix).

Related HLC Requirements: Institutional Records of Student Complaints (FDCR.A.10.030), Criteria for Accreditation Core Component 2.A (CRRT.B.10.010) and Assumed Practices A.3, A.4. (CRRT.B.10.020)

3. Publication of Transfer Policies

Provide the web address to the institution's transfer policies.

Link(s): [BP 3.20 Assessment of Credit for Prior Learning](#)

[BP 3.21 Transfer Students and Credits](#)

[AP 3.20.01 Assessment of Prior Learning](#)

[AP 3.21.01 Transfer Articulation](#)

Provide the web address where the public can access a list of all institutions with which the institution has established articulation agreements. Note that there is not a need to provide the full articulation agreements themselves, only the list of agreements that the institution makes public. This list should include the name and location(s) of the agreement partner, the extent to which the institution accepts credit for courses offered by the partner or offers courses for which credits are accepted by the partner, and any credit limitations.

Link: [Pima Transfer Partnerships](#)

Provide the web address where current and prospective students can ascertain the institution's transfer requirements in addition to what will and will not transfer.

Link(s): [Transfer to Pima](#)

[Transfer Degrees & Partners](#)

[College Catalog | Pima Community College](#)

[Transferring from Pima](#)

[Transfer Tools | Pima Community College](#)

[Prior Learning Assessment \(PLA\)](#)

For more information see Federal Regulations 34 CFR §§668.5, 668.8, 668.43(a)(11) and 668.43(a)(12).

Related HLC Requirements: Publication of Transfer Policies (FDCR.A.10.040), Criteria for Accreditation Core Component 2.A (CRRT.B.10.010) and Assumed Practice A.5.D. (CRRT.B.10.020)

4. Practices for Verification of Student Identity

Does the institution have students enrolled in distance or correspondence courses, as defined in federal definitions?

- Yes
- No (If no, please move on to the next section.)

How does the institution verify the identity of students enrolled in these courses?

The College follows [AP 3.10.03 Student Identity Verification in Distance Learning](#). These processes are further supplemented and supported by data verification and identity validation systems through our IT department tools through partnerships with Experian to further supplement identity verification and identity fraud prevention procedures. International students' identification is validated through our International Division and U.S. State Department visa protocols.

Pima continues to revise processes and procedures to enhance student identity verification and fraud detection. The forthcoming student identity process is anticipated to partner with Mitek technology to enable a liveness ID check of every incoming student to further protect and ensure student identity validation.

All online, traditional, and mixed-modality students may access additional services through a secure online portal, MyPima. Students taking exams in online classes are required to take proctored exams which validate student identity through confirmation processes that match the student taking the exam with a current approved form of government-issued identification and the student identification on file with the college. This ensures student identity of students engaging with the college is validated.

Proctoring of Tests - [Additional Testing Services](#)

How does the method of verification make reasonable efforts to protect student privacy?

College policies and embedded procedures support FERPA privacy and security practices, protecting student confidential information. Partnering with technology providers such as Experian and Mitek ensures that sensitive applicant information and documentation is transmitted through a secure environment.

The College requires new employees to take FERPA training within 30 days of hire and mandatory biennial FERPA training administered through the Organizational Effectiveness and Development (OED) Department to ensure knowledge and practices are up-to-date with FERPA requirements. The college also complies with the Gramm-Leach-Bliley Act.

[AP 9.01.03 Security of the Information Technology Infrastructure](#)

[AP 9.01.02 Data Trusteeship](#)

[AP 9.01.09 Gramm-Leach-Bliley Act Information Security Plan](#)

(Internal Only) IT SOP: [Operational Standards Written Information Security Program](#)

Are there any additional costs (e.g., fees associated with test proctoring) charged directly to the student because of this method?

Yes

No

If yes, how are the additional costs disclosed to students prior to enrollment in a distance or correspondence course?

N/A

Provide the web address where the public can access information regarding the additional costs.

Link: [Additional Testing Services](#)

For more information see Federal Regulations 34 CFR §§602.17(g) and 602.17(h).

Related HLC Requirement: Institutional Practices for Verification of Student Identity and Protection of Student Privacy (FCDR.A.10.050), Criteria for Accreditation Core Component 2.A. (CRRT.B.10.010)

5. Protection of Student Privacy

Provide the web address to the institution's policy(ies) governing student privacy and the privacy and security of student data, including student records.

Link(s): [AP 9.01.03 Security of the Information Technology Infrastructure](#)

[AP 9.01.10 Data Protection](#)

[AP 3.11.01 FERPA, Educational Records Compliance and Procedures](#)

[BP 3.15 Financial Aid and Scholarship](#)

[Acceptable Use of Information Technology Resources](#)

Internal Only IT SOP: [Operational Standards Written Information Security Program](#)

Provide the web address to the institution's disclosures about how any personal data collected, including personally identifiable information (PII), may be used.

Link(s): [AP 9.01.02 Data Trusteeship](#)

[Privacy Policy | Pima Community College](#)

[Security of Data](#)

[Mobile App Privacy Policy](#)

Provide a brief narrative below describing how the institution ensures timely training and adherence to the policies referenced in this section by its employees and any third-party contractors acting on its behalf:

The college requires biennial training on FERPA and data confidentiality training for all employees. New hires are required to participate in this training as part of the onboarding process within 30 days of hire. This training is also embedded in training throughout all levels of employment at the college including non-traditional student workers who may engage with the college through other roles such as student ambassadors and receive awards in the form of stipend, awards, or grants.

This is further included in documentation and contractual agreements with third-party agency parties that engage with the college both directly and indirectly. Software and services agreements are

continuously being reviewed and updated as they become available and reach renewal dates - with privacy terms and agreements increasingly becoming standardized throughout the higher education industry. The college relies primarily on compliance audits during these contracting phases such as for the college to perform due diligence and validation on third-party vendor and contractor compliance acting on behalf of the college.

[Privacy Policy D2L](#)

[D2L's Privacy Center](#)

While this is an embedded practice at the college [AP 9.01.03](#) provides general guidance for this standard at the college; this policy is currently under review.

For more information see Federal Regulations 34 CFR §602.17(h).

Related HLC Requirements: *Institutional Practices for Verification of Student Identity and Protection of Student Privacy (FDCR.A.10.050), Recruiting, Admissions and Related Enrollment Practices (FDCR.A.20.020), Assumed Practice A.2. (CRRT.B.10.020)*

6. Publication of Student Outcome Data

The institution must disclose student outcome data in a manner that is easily accessible to the public. The institution's website should include a webpage containing (or linking to) data related to student achievement that addresses the broad variety of its student populations and programs, including at the undergraduate and graduate levels, as applicable. The information must include retention, completion, required state licensure exam pass data (if applicable), and data about the institution's students after transfer or graduation (such as continuing education, job placement and earnings). The institution must also disclose which student populations are excluded from the data. If an institution uses student job placement data in any marketing or recruitment content, it must also publicly disclose these data on its website along with information necessary to substantiate the truthfulness of its marketing and recruitment materials. All student achievement information must be presented in plain language, with any technical terms defined and the institution's methodology for compiling data included.

Are student outcome data published on the institution's website following the specifications above?

Yes

[2021 IPEDS Completions](#)

[Consumer Information](#)

No (If no, please move on to the next section.)

If yes, provide a link to the webpage(s) that contains the student outcome data.

Link(s): [2021 IPEDS Completions](#)

[Consumer Information](#)

Additional Resources:

[Reports & Data](#)

[Federal Reporting](#)

[Retention and Completion](#)

[Program Effectiveness Nursing \(ADN\) AAS](#)

[Program Outcomes Early Childhood Studies AAS](#)

Licensure exam pass data posted under the programs, here are few examples:

[Program Effectiveness Aviation Technology AAS](#)

[Program Effectiveness Nursing \(ADN\) AAS](#)

[Emergency Medical Technology](#)

For more information see Federal Regulations 34 CFR §§602.16(a)(1)(i) and 668.14(b)(10).

Related HLC Requirements: Public Information (FDCR.A.10.070), Review of Student Outcome Data (FDCR.A.10.080), Assumed Practice A.6. (CRRT.B.10.020)

7. Standing With State and Other Accreditors

List the governing or coordinating bodies in states (e.g. Illinois Board of Higher Education; Arizona State Board for Private Postsecondary Education) in which the institution has a presence.

Link: [Program Accreditation/Certification](#)

Automotive Technology - National Institute for Automotive Service Excellence (ASE)

Automotive Mechanic Certificate - National Institute for Automotive Service Excellence (ASE)

Aviation Technology AAS- US DOT Federal Aviation Administration

Aircraft Airframe Mechanics Certificate - US DOT Federal Aviation Administration

Aircraft General Mechanics Certificate - US DOT Federal Aviation Administration

Aircraft Powerplant Mechanics Certificate - US DOT Federal Aviation Administration

Dental Hygiene - Commission on Dental Accreditation

Dental Assisting Certificate - Commission on Dental Accreditation

Early Childhood Studies - National Association for the Education of Young Children

Elementary Education - Arizona State Board of Education

Secondary Certification - Arizona State Board of Education

Special Education Certificate - Arizona State Board of Education

Medical Laboratory Technology - National Accrediting Agency for Clinical Laboratory Sciences

Nursing AAS - Arizona State Board of Nursing

Paralegal AAS - American Bar Association

EMT Certificate - Arizona Department of Health Services: Emergency Medical Services and Trauma System

EMT Paramedic AAS - Commission on Accreditation of Allied Health Education Programs

Fire and Emergency Services Higher Education (FESHE) AAS - US Fire Administration

Radiologic Technology AAS - Joint Review Committee on Education in Radiologic Technology
Respiratory Care AAS - Commission on Accreditation for Respiratory Care

Surgical Technology AAS - Commission on Accreditation of Allied Health Education Programs
Therapeutic Massage Certificate - Arizona State Board of Massage Therapy
Veterinary Technician AAS - American Veterinary Medical Association

Note whether there are any pending or final state actions that affect the institution's legal status or authority to grant degrees or offer programs.

N/A

List any relationships the institution has with any other recognized accreditor (e.g. Accreditation Commission for Education in Nursing; Council for the Accreditation of Educator Preparation; Distance Education Accrediting Commission).

Link: [Program Accreditation/Certification](#)

Note whether there are any pending or final actions by any other recognized accreditor to withdraw status or impose a sanction, Show-Cause Order or adverse action.

N/A

Provide the web address(es) where students and the public can find information about the institution's current standing with state agencies and accrediting bodies.

Link: [Program Accreditation/Certification](#)

For more information see Federal Regulations 34 CFR §§602.28, 668.41 and 668.43.

Related HLC Requirements: Standing With State and Other Accreditors (FDCR.A.10.090), Criteria for Accreditation Core Component 2.B; Assumed Practices A.7, C.4.; Obligations of Membership #8 and #9 (INST.B.30.020)

8. Recruiting, Admissions and Related Institutional Practices

Upload as part of this filing the institution's (i) training materials and (ii) code of conduct (or its equivalent) for its recruiters, admissions counselors, marketing or advertising staff, financial aid advisors, and any other personnel engaged in direct communications with prospective and current students, as required by HLC policy.

Link: [AP 3.10.04 Student Recruitment, Enrollment, and Financial Aid](#)

HR Mandatory Training Video for All Employees Link: [Ambassador Training](#)

Provide a brief narrative below describing how the institution ensures timely training and adherence to its procedures by employees and any third-party contractors acting on its behalf in this area.

The College adheres to [AP 3.10.04 Student Recruitment, Enrollment, and Financial Aid](#) supporting ethical recruiting policies, practices, and procedures and also requires that all employees complete a required biennial training course that includes a refresher on FERPA, recruitment, and admissions policies developed by the Human Resources Office. The most recent training was sent out to all employees on September 13, 2023. HR monitors the completion rate to ensure that all college employees complete the mandatory training. For third-party contractors that act on its behalf in this area the College has included it within its documented procedures as shown by the [Pearson APP/PimaOnline SOP](#) example. The College is in the process of [amending](#) its current Master Services Agreement with Pearson to include the terms and conditions governing training of Pearson's employees engaged in direct communication with prospective students of the College. Additionally, the College is working on updating its standard services agreement templates to ensure training expectations are clearly defined for any future third-party contractors that provide these services.

For more information see Federal Regulations 34 CFR §§668.14 and 668.82

Related HLC Requirements: Fraud and Abuse (FDCR.A.20.010), Recruiting, Admissions and Related Enrollment Practices (FDCR.A.20.020), Criteria for Accreditation Core Components 2.A and 2.B (CRRT.B.10.010), Assumed Practice A.2. (CRRT.B.10.020)

Additional Documents

Please attach the following documents as applicable:

Appendix A With respect to an institution's ongoing responsibilities under federal regulations, provide any action letters issued by the U.S. Department of Education that articulate a rationale for any negative actions and any reports issued by the institution, if applicable; and provide information demonstrating the institution's improvement efforts in response to such communications. Negative actions include, but are not limited to limitation, suspension or termination actions by the Department; letter of credit requirements, fines, heightened cash monitoring, or reimbursement payment methods imposed by the Department; or other negative findings on the basis of any Single Audit (or its equivalent) submitted by the institution.

[AZ Single Audit Report-Year Ended June 30, 2023](#)

Link: PCC is audited annually by the Arizona Auditor General, and the most recent reports are posted on the [Financial Reports](#) page.

Pima County Community College District

Single Audit Report

Year Ended June 30, 2023



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





The Arizona Auditor General's mission is to provide independent and impartial information and specific recommendations to improve the operations of State and local government entities. To this end, the Office provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

The Joint Legislative Audit Committee

Representative **Matt Gress**, Chair

Representative **Tim Dunn**

Representative **Alma Hernandez**

Representative **Beverly Pingerelli**

Representative **Marcelino Quiñonez**

Representative **Ben Toma** (ex officio)

Senator **Sonny Borrelli**, Vice Chair

Senator **David C. Farnsworth**

Senator **Anthony Kern**

Senator **Juan Mendez**

Senator **Catherine Miranda**

Senator **Warren Petersen** (ex officio)

Audit Staff

Melanie M. Chesney, Deputy Auditor General and Acting Director, Financial Audit Division

Taryn Stangle, Manager

Contact Information

Arizona Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018-7271

(602) 553-0333

contact@azauditor.gov

www.azauditor.gov



TABLE OF CONTENTS

Auditors section

Independent auditors' report on compliance for each major federal program; report on internal control over compliance; and report on schedule of expenditures of federal awards required by the Uniform Guidance 1

Schedule of findings and questioned costs 4

Summary of auditors' results 4

Financial statement findings 5

Federal award findings and questioned costs 5

District section

Schedule of expenditures of federal awards 6

Notes to schedule of expenditures of federal awards 7

District response

Summary schedule of prior audit findings

Reports issued separately

Annual Comprehensive Financial Report

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*



LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

**Independent auditors' report on compliance for each major federal program;
report on internal control over compliance; and report on schedule of
expenditures of federal awards required by the Uniform Guidance**

Members of the Arizona State Legislature

The Governing Board of
Pima County Community College District

Report on compliance for each major federal program

Opinion on each major federal program

We have audited Pima County Community College District's compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023. 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, 2023.

Basis for opinion on each major federal program

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the U.S. Comptroller General, and the audit requirement 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.

Management's responsibilities 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 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 U.S. generally accepted auditing standards, *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 U.S. generally accepted auditing standards, *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, we express no such opinion.

We are required to communicate with those charged with governance regarding, among other matters, the audit's planned scope and timing and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 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.

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. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses,

as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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 District's business-type activities and discretely presented component unit as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 18, 2023, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was performed for the purpose of forming our 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 the District's 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 U.S. generally accepted auditing standards. 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.

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

March 21, 2024



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of auditors' results

Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles	Unmodified
Is a going concern emphasis-of-matter paragraph included in the auditors' report?	No
Internal control over financial reporting	
Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Noncompliance material to the financial statements noted?	No

Federal awards

Internal control over major programs

Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?	No

Identification of major programs

Assistance Listings number	Name of federal program or cluster
21.027	COVID-19 – Coronavirus State & Local Fiscal Recovery Funds
84.007, 84.033, 84.063, 84.268	Student Financial Assistance Cluster
84.031	Higher Education—Institutional Aid
84.425	COVID-19 – Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs **\$1,300,817**

Auditee qualified as low-risk auditee? **No**

Financial statement findings

Financial statement findings were reported in the separately issued report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*.

Federal award findings and questioned costs

None reported.

DISTRICT SECTION

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2022 - 6/30/2023**

<i>Federal Awarding Agency/Program Title</i>	<i>Assistance Listings Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned by Funder Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
DEPARTMENT OF LABOR									
H-1B JOB TRAINING GRANTS	17.268				\$241,503	\$417,530	\$417,530	N/A	\$0
REENTRY EMPLOYMENT OPPORTUNITIES	17.270		GOODWILL	YF-36570-21-60-A-24		\$77,297	\$77,297	N/A	\$0
TOTAL DEPARTMENT OF LABOR					\$241,503	\$494,827			
DEPARTMENT OF TRANSPORTATION									
AVIATION MAINTENANCE TECHNICAL WORKFORCE GRANT PROGRAM	20.112					\$70,309	\$70,309	N/A	\$0
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		GOVERNOR'S OFFICE OF HIGHWAY SAFETY	2022-405H-007, 022-405H-037, 2023-405H-008, 2023-405H-033		\$26,224	\$26,224	N/A	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		UNIVERSITY OF SOUTHERN CALIFORNIA	85319007		\$101,771	\$101,771	N/A	\$0
TOTAL DEPARTMENT OF TRANSPORTATION						\$198,304			
DEPARTMENT OF TREASURY									
COVID-19 CORONAVIRUS STATE & LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	PIMA COUNTY	CT-GMI-22*277		\$1,876,514	\$1,931,070	N/A	\$0
COVID-19 CORONAVIRUS STATE & LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	STATE OF ARIZONA, OFFICE OF THE GOVERNOR	ISA-ARPA-PIMACCD-042022-118		\$4,348	\$1,931,070		
COVID-19 CORONAVIRUS STATE & LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	CITY OF TUCSON	N/A		\$50,208	\$1,931,070		
TOTAL DEPARTMENT OF TREASURY						\$1,931,070			
NATIONAL AERONAUTICS & SPACE ADMINISTRATION									
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		UNIVERSITY OF ARIZONA	569111, 571943		\$44,471	\$44,471	N/A	\$0
TOTAL NATIONAL AERONAUTICS & SPACE ADMINISTRATION						\$44,471			
NATIONAL SCIENCE FOUNDATION									
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	47.076		UNIVERSITY OF ARIZONA	1930455		\$420,908	\$543,741	RESEARCH AND DEVELOPMENT	\$543,741
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	47.076					\$6,467	\$543,741	RESEARCH AND DEVELOPMENT	\$543,741
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	47.076				\$20,091	\$80,726	\$543,741	RESEARCH AND DEVELOPMENT	\$543,741
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	47.076		AMATYC	2013493-002		\$35,640	\$543,741	RESEARCH AND DEVELOPMENT	\$543,741
TOTAL NATIONAL SCIENCE FOUNDATION					\$20,091	\$543,741			
SMALL BUSINESS ADMINISTRATION									
COVID-19 - SMALL BUSINESS DEVELOPMENT CENTERS	59.037	COVID-19	MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT	SBAHQ20C001		\$56,093	\$277,437	N/A	\$0
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT	SBAHQ22B004		\$221,344	\$277,437	N/A	\$0
TOTAL SMALL BUSINESS ADMINISTRATION						\$277,437			
DEPARTMENT OF EDUCATION									
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		ARIZONA DEPARTMENT OF EDUCATION	33AEW04-312501, 23FABASC-312501-01A, 23FIELCC-312501-01A, 23FIECTC-312501-01A, 23FIECO-312501-01A, 23FVLEEC-312501-01A		\$3,027,301	\$3,027,301	N/A	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007					\$494,573	\$494,573	STUDENT FINANCIAL ASSISTANCE	\$30,699,739
HIGHER EDUCATION INSTITUTIONAL AID	84.031					\$2,017,633	\$2,017,633	N/A	\$0
FEDERAL WORK-STUDY PROGRAM	84.033					\$532,005	\$532,005	STUDENT FINANCIAL ASSISTANCE	\$30,699,739
TRIO STUDENT SUPPORT SERVICES	84.042					\$783,671	\$783,671	TRIO CLUSTER	\$2,924,550
TRIO_TALENT SEARCH	84.044					\$480,968	\$480,968	TRIO CLUSTER	\$2,924,550
TRIO_UPWARD BOUND	84.047					\$1,659,911	\$1,659,911	TRIO CLUSTER	\$2,924,550
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		ARIZONA DEPARTMENT OF EDUCATION	22FCTDBG-212501-20A, 23FCTDBG-312501-20A		\$506,883	\$506,883	N/A	\$0
FEDERAL PELL GRANT PROGRAM	84.063					\$22,617,553	\$22,617,553	STUDENT FINANCIAL ASSISTANCE	\$30,699,739
FEDERAL DIRECT STUDENT LOANS	84.368					\$7,055,608	\$7,055,608	STUDENT FINANCIAL ASSISTANCE	\$30,699,739
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335					\$304,439	\$304,439	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425E				\$39,600	\$171,858	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425L				\$132,258	\$171,858	N/A	\$0
TOTAL DEPARTMENT OF EDUCATION						\$39,652,403			
DEPARTMENT OF HEALTH AND HUMAN SERVICES									
PUBLIC HEALTH TRAINING CENTERS PROGRAM	93.516		EL RIO HEALTH	T29HP46685-PCC		\$817	\$817	N/A	\$0
REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	93.566					\$199,832	\$199,832	N/A	\$0
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES						\$200,649			
DEPARTMENT OF HOMELAND SECURITY									
CITIZENSHIP EDUCATION AND TRAINING	97.010		CATHOLIC COMMUNITY SERVICES	22CICET00258-01-00		\$17,676	\$17,676	N/A	\$0
TOTAL DEPARTMENT OF HOMELAND SECURITY						\$17,676			
TOTAL EXPENDITURE OF FEDERAL AWARDS					\$261,594	\$43,360,578			

Please Note:
Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

PIMA COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2022 - 6/30/2023

Significant Accounting Policies Used in Preparing the SEFA

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

10% De Minimis Cost Rate

The District did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pima County Community College District for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Federal Assistance Listings numbers

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2023 Federal Assistance Listings.

DISTRICT RESPONSE



PimaCountyCommunityCollegeDistrict

District Office

Office of the Executive Vice Chancellor
for Finance and Administration
4905D East Broadway Boulevard
Tucson, Arizona 85709-1200
Telephone (520) 206-4519
Fax (520) 206-4516
www.pima.edu

March 1, 2024

Lindsey A. Perry
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by 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*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Bea".

David Bea, Ph.D.
Executive Vice Chancellor for Finance and Administration

**Pima County Community College District
Summary schedule of prior audit findings
Year Ended June 30, 2023**

Federal awards and questioned costs

**Finding Number: 2022-101 (This finding initially occurred in fiscal year 2022)
Assistance listing number and name: 84.425 COVID-19 Education Stabilization
Fund**

Status: Fully corrected





Financial Reports

Some of our recent financial resources are available below. Additional information is available on the [College Budget](#) and [Finance](#) webpages.

Pima Community College Reports



Reports from the Arizona Auditor General



Report Highlights from Annual Financial and Single Audit

Highlights and summary of audits performed by the Office of the Auditor General for the State of Arizona.

- [FY 2023](#)
- [FY 2022](#)
- [FY 2021](#)
- [FY 2020](#)
- [FY 2019](#)

Single Audit and Report On Internal Control and Compliance

Higher education institutions receiving federal funding must conduct an annual independent audit in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance. The auditors' report includes information on compliance in each major federal program; a report on internal control over compliance; and a report on schedule of expenditures of federal awards required by OMB Circular A-133. The Arizona Office of the Auditor General conducts the independent audit for PCC.

Once the audit is completed, the Auditor General sends a report to the appropriate federal agencies. When this results in a response from an agency, the response will be posted alongside the corresponding audit report.

(Prior to moving under Office of Management and Budget Uniform Guidance, these were two separate reports - the A-133 Single Audit and the Report on Internal Controls and Compliance.)

- FY 2023
 - [Single Audit](#)
 - [Report on Internal Control and Compliance](#)
- [FY 2022](#)

- [FY 2021](#)
- [FY 2020](#)
- [FY 2019](#)

Expenditure Limitation Reports

Annual report verifying College expenditures were within the Economic Estimates Commission expenditure limitation.

- FY 2023
- [FY 2022](#)
- [FY 2021](#)
- [FY 2020](#)
- [FY 2019](#)

Audited Full-Time Equivalent Student Enrollment (FTSE) Reports for Arizona Community Colleges

Annual FTSE report calculated in accordance with the criteria defined in the Arizona Revised Statutes.

- [FY 2023](#)
- [FY 2022](#)
- [FY 2021](#)
- [FY 2020](#)
- [FY 2019](#)

Arizona State Government Resources



More Social Media >



4905 E. Broadway Blvd.
Tucson, AZ 85709-1010



(520) 206-4500
1-800-860-PIMA