



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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**NEWS RELEASE**

FOR RELEASE

January 30, 2009

Contact: Andy Nielsen  
515/281-5834

Auditor of State David A. Vaudt today released an audit report on Community Colleges for International Development, Inc., in Cedar Rapids, Iowa for the year ended June 30, 2008.

Community Colleges for International Development, Inc. (CCID) is a consortium of 161 United States Community Colleges and foreign educational partners concerned with implementing international projects and programs. Kirkwood Community College provides administrative and financial services to CCID. The employees of CCID are employees of Kirkwood Community College.

CCID had total revenues, grants and other support of \$3,295,807 for the year ended June 30, 2008, an increase of 358% over the prior year. Expenses for the year ended June 30, 2008 totaled \$3,299,618, an increase of 296% over the prior year. The significant increases in revenues and expenses were due to the increase in the grant proceeds and expenses of the Community College Summit Initiative Program (CCSIP) grant. The CCSIP grant provides for an educational and cultural exchange program to bring international students to study at U.S. Community Colleges.

A copy of the audit report is available for review in the Board Secretary's office of Kirkwood Community College, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/reports.htm>.

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**COMMUNITY COLLEGES FOR INTERNATIONAL DEVELOPMENT, INC.**

**INDEPENDENT AUDITOR'S REPORT  
FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**JUNE 30, 2008**

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**Community Colleges for International Development, Inc.**

**Officials**

<u>Name</u>	<u>Position</u>	<u>Title</u>	<u>Representing</u>
<b>Executive Committee</b>			
Dr. Gwendolyn Stephenson	Chair	President	Hillsborough Community College
Dr. Mary Rittling	Chair Elect	President	Davidson County Community College
Dr. Valeriana Moeller	Member-at-Large	President	Columbus State Community College
Dr. Mick Starceвич	Secretary/Treasurer	President	Kirkwood Community College
John Halder		President	CCID
<b>Board of Directors</b>			
Dr. Kent Sharples	Member	President	Daytona Beach Community College
Dr. Orlando George Jr.	Member	President	Delaware Technical and Community College
Dr. Patricia Keir	Member	Chancellor	Eastern Iowa Community College District
Mr. Richard Rutkowski	Member	President	Green River Community College
Dr. V. Clyde Muse	Member	President	Hinds Community College
Dr. Jack Birmingham	Member	President	Highline Community College
Dr. Kathleen B. Hetherington	Member	President	Howard Community College
Mr. John Davies	Member	President	Humber College
Mr. Jorgen A. Houmann	Member	President	IBC Kolding
Dr. Kunihiko Ukifune	Member	CEO	Jikei Group of Colleges
Dr. Richard Carpenter	Member	Chancellor	Lone Star College System
Dr. Vernon Crawley	Member	President	Moraine Valley Community College
Dr. Arthur Scott	Member	President	Northampton Community College
Dr. Tom Ramage	Member	President	Parkland College
Dr. Roy Flores	Member	Chancellor	Pima County Community College District
Dr. Eddie Hernandez	Member	Chancellor	Rancho Santiago Community College District
Dr. Steven Johnson	Member	President	Sinclair Community College
Dr. Thomas Crow	Member	Chancellor	State Center Community College District
Dr. Zelema Harris	Member	Chancellor	St. Louis Community College District
Dr. Carl Haynes	Member	President	Tompkins Cortland Community College
Dr. John Morton	Member	Vice President	University of Hawaii Community Colleges
Dr. Barbara Prindiville	Member	President	Waukesha County Technical College

**Community Colleges for International Development, Inc.**



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Independent Auditor's Report

To the Board of Directors of Community  
Colleges for International Development, Inc.:

We have audited the accompanying financial statements, listed as exhibits in the table of contents of this report, of Community Colleges for International Development, Inc., Cedar Rapids, Iowa, as of and for the year ended June 30, 2008. These financial statements are the responsibility of Community Colleges for International Development, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

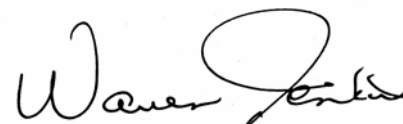
We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Colleges for International Development, Inc. at June 30, 2008, and its activities and changes in net assets and cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 22, 2008 on our consideration of Community Colleges for International Development, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in the Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in our audit of the aforementioned financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

  
DAVID A. VAUDT, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

December 22, 2008

**Exhibit A**

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## Community Colleges for International Development, Inc.

## Statement of Financial Position

June 30, 2008

**Assets**

Current assets:	
Accounts receivable	\$ 881,835
Prepaid expense	<u>2,803</u>
<b>Total assets</b>	<b><u>\$ 884,638</u></b>

**Liabilities and Net Assets**

Current liabilities:	
Accounts payable	\$ 347,328
Due to Kirkwood Community College	337,349
Deferred revenue	106,410
Compensated absences	<u>29,396</u>
Total current liabilities	<u>820,483</u>
Noncurrent liabilities:	
Compensated absences	<u>11,632</u>
Total liabilities	<u>832,115</u>
Net assets:	
Unrestricted	48,070
Temporarily restricted	<u>4,453</u>
Total net assets	<u>52,523</u>
<b>Total liabilities and net assets</b>	<b><u>\$ 884,638</u></b>

See notes to financial statements.



Community Colleges for International Development, Inc.

Statement of Activities and Changes in Net Assets

Year ended June 30, 2008

	Unrestricted	Temporarily Restricted	Total
Revenue, grants and other support:			
Membership dues	\$ 248,670	-	248,670
Study abroad programs	264,663	-	264,663
Conference fees	84,586	-	84,586
Presidents visits	13,304	-	13,304
Professional development	120,608	-	120,608
Institute income	14,140	-	14,140
Grants	2,549,836	-	2,549,836
Total revenue, grants and other support	<u>3,295,807</u>	<u>-</u>	<u>3,295,807</u>
Expenses:			
Program services	2,860,340	275	2,860,615
Support services	439,003	-	439,003
Total expenses	<u>3,299,343</u>	<u>275</u>	<u>3,299,618</u>
Change in net assets	(3,536)	(275)	(3,811)
Net assets beginning of year	<u>51,606</u>	<u>4,728</u>	<u>56,334</u>
Net assets end of year	<u>\$ 48,070</u>	<u>4,453</u>	<u>52,523</u>

See notes to financial statements.

**Exhibit C**

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## Community Colleges for International Development, Inc.

## Statement of Functional Expenses

Year ended June 30, 2008

	<u>Program</u> <u>Services</u>	<u>Support</u> <u>Services</u>	<u>Total</u>
Administration	\$ -	204,091	204,091
Professional services	5,691	13,133	18,824
Communications	100	2,297	2,397
Annual conference	-	69,936	69,936
CRD Conference	-	14,833	14,833
Airlie Conference	-	16,077	16,077
Summer institute	-	20,677	20,677
Community College Summit Initiative Program	2,521,779	-	2,521,779
Other services	3,819	43,474	47,293
Materials and supplies	933	7,706	8,639
Travel	324,751	46,670	371,421
Miscellaneous	3,267	109	3,376
Total	<u>\$ 2,860,340</u>	<u>439,003</u>	<u>3,299,343</u>

See notes to financial statements.

## Community Colleges for International Development, Inc.

## Statement of Cash Flows

Year ended June 30, 2008

Cash flows from operating activities:	
Cash received from operating activities	\$ 2,498,116
Cash paid to employees and for goods and services	(2,670,432)
Net cash used by operating activities	<u>(172,316)</u>
Cash and cash equivalents beginning of year	<u>172,316</u>
Cash and cash equivalents end of year	<u>\$ -</u>
Cash flows used by operating activities:	
Change in net assets	\$ (3,811)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
(Increase) in accounts receivable	(881,835)
Decrease in prepaid expense	1,486
Increase in accounts payable	279,636
Increase in due to Kirkwood Community College	337,349
Increase in deferred revenue	84,144
Increase in compensated absences	<u>10,715</u>
Net cash used by operating activities	<u>\$ (172,316)</u>

See notes to financial statements.

Community Colleges for International Development, Inc.

Notes to Financial Statements

June 30, 2008

**(1) Summary of Significant Accounting Policies**

Organization

Community Colleges for International Development, Inc. (CCID) is a consortium of 161 United States community, junior and technical colleges and foreign educational partners. From its inception in 1976, it has been concerned with implementing international projects and programs which benefit other countries, as well as its own member institutions and other community colleges. CCID is incorporated in the state of Florida as a non-profit organization administered by a Board of Directors consisting of the presidents or equivalents of the member colleges.

The administrative operations of CCID have been located at the Kirkwood Community College campus in Cedar Rapids, Iowa since September 1998. The employees of CCID are employees of Kirkwood Community College.

Method of Accounting

The financial statements of Community Colleges for International Development, Inc. have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Presentation

Financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) in Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under those provisions, net assets and revenues, gains and losses are classified based on the absence or existence and nature of donor-imposed restrictions, as follows:

- Unrestricted net assets – Net assets not subject to donor-imposed stipulations.
- Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that can be fulfilled by actions of CCID pursuant to those stipulations or that expire by the passage of time.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and their reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less.

### Compensated Absences

CCID employees accumulate a limited amount of earned but unused vacation hours for subsequent use or for payment upon termination, death or retirement. The amount representing the cost of accumulated compensated absences is recorded as a liability. This liability has been computed based on rates of pay in effect at June 30, 2008.

### Tax Status

The organization is an exempt organization for federal income tax purposes under section 501(c)(3) of the Internal Revenue Code. The organization is considered a public charity under the Internal Revenue Code.

#### **(2) Cash and Pooled Investments**

CCID has commingled its cash with Kirkwood Community College to obtain greater flexibility and efficiency. Kirkwood Community College's deposits at June 30, 2008 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

#### **(3) Deferred Revenue**

Deferred revenue of \$106,410 consists of funds received for the Brazilian training program of \$101,000, registration fees of \$4,910 for the 2008 summer institute and registration fees of \$500 for the 2008 Presidents' Visits received prior to June 30, 2008.

#### **(4) Teachers Insurance and Annuity Association – College Retirement Equities Fund (TIAA-CREF)**

CCID, through Kirkwood Community College, contributes to the TIAA-CREF retirement program, which is a defined contribution plan for the College. TIAA administers the retirement plan for the College. The defined contribution retirement plan provides individual annuities for each plan participant. As required by the Code of Iowa, all eligible CCID employees must participate in a retirement plan from the date they are employed. Contributions made by both employer and employee vest immediately. As specified by the contract with TIAA-CREF, and in accordance with the Code of Iowa, each employee is required to contribute 3.90% and CCID is required to contribute 6.05%. CCID's and the employees' required and actual contributions to TIAA-CREF for the year ended June 30, 2008 were \$21,467 and \$13,838, respectively.

#### **(5) Iowa Public Employees Retirement System (IPERS)**

CCID, through Kirkwood Community College, contributes to the Iowa Public Employees Retirement System (IPERS), which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by state statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa 50306-9117.

Plan members are required to contribute 3.90% of their annual covered salary and CCID is required to contribute 6.05% of annual covered salary. Contribution requirements are established by state statute. CCID's contributions to IPERS for the year ended June 30, 2008 were \$2,852, equal to the required contributions for the year.

**(6) Early Retirement and Contingent Liability**

CCID employees are considered employees of Kirkwood Community College. Full-time certified staff who will be at least 55 years of age and who have at least 10 years of service with Kirkwood Community College are eligible for early retirement. Retirement would begin at the end of the employee's contract.

No CCID employees have elected early retirement as of June 30, 2008, so there is no liability. However, at June 30, 2008, the potential liability, if the eligible employee accepted early retirement, was approximately \$150,000.

**Supplementary Information**

**Schedule 1**

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Community Colleges for International Development, Inc.

Schedule of Expenditures of Federal Awards

Year ended June 30, 2008

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Grantor/Program	CFDA Number	Program Expenditures
Indirect:		
U.S. Department of State:		
Indirect through Kirkwood Community College:		
Community College Summit Initiative Program	19.000	<u>\$ 2,521,779</u>

**Basis of Presentation** – The Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Colleges for International Development, Inc and is presented on the accrual basis of accounting. The information on 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 financial statements.

See accompanying independent auditor's report.





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Independent Auditor's Report on Internal Control  
over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance with  
Government Auditing Standards

To the Board of Directors of Community  
Colleges for International Development, Inc.:

We have audited the accompanying financial statements of Community Colleges for International Development, Inc., Cedar Rapids, Iowa, as of and for the year ended June 30, 2008, and have issued our report thereon dated December 22, 2008. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Community Colleges for International Development, Inc.'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 our opinion on the effectiveness of Community Colleges for International Development, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Community Colleges for International Development, Inc.'s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of the 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 Community Colleges for International Development, Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with U.S. generally accepted accounting principles such that there is more than a remote likelihood a misstatement of Community Colleges for International Development's Inc.'s financial statements that is more than inconsequential will not be prevented or detected by Community Colleges for International Development Inc.'s internal control. We consider the deficiency in internal control described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting.

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

Our consideration of the 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 the internal control that might be significant deficiencies, and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe the significant deficiency described above is a material weakness.

#### Compliance and Other Matters

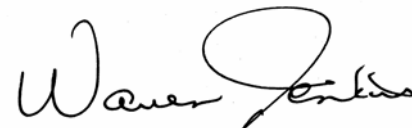
As part of obtaining reasonable assurance about whether Community Colleges for International Development, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with 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 non-compliance or other matters that are required to be reported under Government Auditing Standards.

Community Colleges for International Development, Inc.'s response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. While we have expressed our conclusion on Community Colleges for International Development, Inc.'s response, we did not audit Community Colleges for International Development, Inc.'s response and, accordingly, we express no opinion on it.

This report, a public record by law, is intended solely for the information and use of the officials, employees and constituents of Community Colleges for International Development, Inc. and other parties to whom Community Colleges for International Development, Inc. may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Community Colleges for International Development, Inc. and Kirkwood Community College during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

  
DAVID A. VAUDT, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

December 22, 2008



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Independent Auditor's Report on Compliance with Requirements  
Applicable to Each Major Program and on Internal Control over Compliance  
in Accordance with OMB Circular A-133

To the Board of Directors of Community  
Colleges for International Development, Inc.:

Compliance

We have audited the compliance of Community Colleges for International Development, Inc., Cedar Rapids, Iowa, with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 2008. Community Colleges for International Development, Inc.'s major federal program is identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to the major federal program is the responsibility of Community Colleges for International Development, Inc.'s management. Our responsibility is to express an opinion on Community Colleges for International Development, Inc.'s compliance based on our audit.

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 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 non-compliance 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 Community Colleges for International Development, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Community Colleges for International Development, Inc.'s compliance with those requirements.

In our opinion, Community Colleges for International Development, Inc. 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.

Internal Control Over Compliance

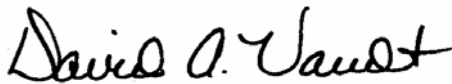
The management of Community Colleges for International Development, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered Community Colleges for International Development, Inc.'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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Colleges for International Development, Inc.'s internal control over compliance.

A control deficiency in Community Colleges for International Development, Inc.'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 a combination of control deficiencies, that adversely affects Community Colleges for International Development, Inc.'s ability to administer a federal program such that there is more than a remote likelihood noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by Community Colleges for International Development, Inc.'s internal control.

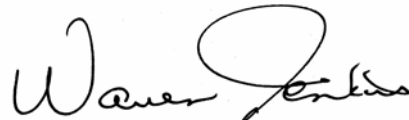
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by Community Colleges for International Development, Inc.'s internal control.

Our consideration of internal control over compliance 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 compliance that we consider to be material weaknesses, as defined above.

This report, a public record by law, is intended solely for the information and use of the officials, employees and constituents of Community Colleges for International Development, Inc. and other parties to whom Community Colleges for International Development, Inc. may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

December 22, 2008

Community Colleges for International Development, Inc.

Schedule of Findings and Questioned Costs

June 30, 2008

**Part I: Summary of the Independent Auditor's Results:**

- (a) An unqualified opinion was issued on the financial statements.
- (b) A significant deficiency in internal control over financial reporting was disclosed by the audit of the financial statements, which is not considered to be a material weakness.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) No material weaknesses in internal control over the major program were noted.
- (e) An unqualified opinion was issued on compliance with requirements applicable to the major program.
- (f) The audit did not disclose any audit findings which are required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) The major program is as follows:
  - CFDA Number 19.000 – Community Colleges Summit Initiatives Program
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
- (i) Community Colleges for International Development, Inc. did not qualify as a low-risk auditee.

Community Colleges for International Development, Inc.

Schedule of Findings and Questioned Costs

June 30, 2008

**Part II: Findings Related to the Financial Statements:**

**SIGNIFICANT DEFICIENCIES:**

- (1) Credit Cards – One non-employee is an authorized holder and user of a credit card issued in the name of Community Colleges for International Development, Inc.

Recommendation – Community Colleges for International Development, Inc. should consider eliminating credit card usage by individuals not employed by Community Colleges for International Development, Inc.

Response – CCID accepts the auditor's recommendation and will discontinue the usage of the credit card issued to the non-CCID employee effective December 31, 2008.

Conclusion – Response accepted.

**INSTANCES OF NON-COMPLIANCE**

No matters were noted.

**Part III: Findings and Questioned Costs For Federal Awards:**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

No material weaknesses in internal control over compliance were noted.

---

Community Colleges for International Development, Inc.

Staff

This audit was performed by:

Michelle B. Meyer, CPA, Manager  
Jenny M. Podrebarac, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a prominent initial "A".

Andrew E. Nielsen, CPA  
Deputy Auditor of State