



SAINT LOUIS UNIVERSITY

Uniform Guidance Single Audit Report

Year Ended June 30, 2022

(With Independent Auditors' Reports Thereon)

SAINT LOUIS UNIVERSITY
Uniform Guidance Single Audit Report
Year ended June 30, 2022

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KPMG LLP
Suite 900
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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*

The Board of Trustees
Saint Louis University:

We have audited, in accordance with the 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 consolidated financial statements of Saint Louis University (the University), which comprise the University's consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 21, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's consolidated financial statements are free from 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 financial statements. 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*.



Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

St. Louis, Missouri
October 21, 2022



KPMG LLP
Suite 900
10 South Broadway
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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

The Board of Trustees
Saint Louis University:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Saint Louis University's (the University) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2022. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinions on the Research & Development Cluster, Student Financial Assistance Cluster, and COVID-19 National Organizations of State and Local Officials Major Programs

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Research & Development Cluster, Student Financial Assistance Cluster, and COVID-19 National Organizations of State and Local Officials Major Programs for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. 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 University 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.



Matters Giving Rise to Qualified Opinions on the Research & Development Cluster, Student Financial Assistance Cluster, and COVID-19 National Organizations of State and Local Officials Major Programs

As described in Findings 2022-003, 2022-009, and 2022-012 in the accompanying schedule of findings and questioned costs, the University did not comply with requirements regarding the following:

Finding #	Assistance Listing #	Major Federal Program	Compliance Requirement
2022-003	Various	Research & Development Cluster	Equipment and Real Property Management
2022-009	84.268	Student Financial Assistance Cluster	Special Tests and Provisions – Disbursements To or On Behalf of Students
2022-012	93.011	COVID-19 National Organizations of State and Local Officials	Reporting

Compliance with such requirements is necessary, in our opinion, for the University to comply with the requirements applicable to the identified major federal programs.

Responsibilities of Management 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 University's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University'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 GAAS, *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 University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 University'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 University'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 University's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, 2022-004, 2022-006, 2022-007, 2022-008, and 2022-011. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the University's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, 2022-003, 2022-004, 2022-005, 2022-006, 2022-007, 2022-009, 2022-011, and 2022-012 to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-008 and 2022-010 to be significant deficiencies.

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.



Government Auditing Standards requires the auditor to perform limited procedures on the University's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

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 consolidated financial statements of the University as of and for the year ended June 30, 2022, and have issued our report thereon dated October 21, 2022, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

KPMG LLP

St. Louis, Missouri
March 29, 2023

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Grant/Program Title/Pass-Through Entity	Payment Source	Assistance Listing	Award Number	FY2022 Expenditures	Awards Passed Through to Subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Student Financial Assistance Cluster								
84 Department of Education								
Federal Supplemental Educational Opportunity Grants	Direct	84.007	P007A212375	\$ 1,698,868				
Federal Work-Study Program	Direct	84.033	P033A212375	502,386				
Federal Perkins Loan Program	Direct	84.038	P038A022375	7,750,093				
Federal Pell Grant Program	Direct	84.063	397020	(2,200)				
	Direct	84.063	P063P201755	19,027				
	Direct	84.063	P063Q211755	<u>7,579,087</u>				
Total for Assistance Listing Number 84.063				7,595,914				
Federal Direct Student Loans	Direct	84.268	P268K211755	845,952				
	Direct	84.268	P268K221755	<u>111,633,928</u>				
Total for Assistance Listing Number 84.268				112,479,880				
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	Direct	84.379	P379T211755	1,886				
	Direct	84.379	P379T221755	<u>8,601</u>				
Total for Assistance Listing Number 84.379				10,487				
Total for Department of Education							<u>130,037,628</u>	
93 Department of Health and Human Services								
Nurse Faculty Loan Program (NFLP)	Direct	93.264	2 E01HP27037-03-00	357,425				
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	Direct	93.342	E36HP24351-01-02	325,301				
	Direct	93.342	E26HP17948-01-01	<u>1,496,672</u>				
Total for Assistance Listing Number 93.342				1,821,973				
Nursing Student Loans	Direct	93.364	E4CHP27328-04-00	926,895				
Total for Department of Health and Human Services							<u>3,106,293</u>	
Total for Student Financial Assistance Cluster								<u>133,143,921</u>
Research and Development Cluster								
10 Department of Agriculture								
Agriculture and Food Research Initiative (AFRI)	Direct	10.310	2019-67012-29733	<u>15,280</u>				
Subtotal for Department of Agriculture Direct				15,280				
Curators of the University of Missouri	Pass-Through	10.310	00075745-2	2,321				
Donald Danforth Plant Science Center	Pass-Through	10.310	22828-S	<u>24,429</u>				
Total for Assistance Listing Number 10.310 Pass-Through				26,750				
Agricultural Research Service	Pass-Through	10.001	58-2092-1-020	8,170				
Iowa State University	Pass-Through	10.332	022840G	<u>14,300</u>				
Subtotal for Department of Agriculture Pass-Through				49,220				
Total for Department of Agriculture							<u>64,500</u>	
11 Department of Commerce								
University Corporation for Atmospheric Research	Pass-Through	11.467	SUBAWD001883	<u>604</u>				
Subtotal for Department of Commerce Pass-Through				604				
Total for Department of Commerce							<u>604</u>	
12 Department of Defense								
Hepatitis B Virus ribonuclease H: Mechanisms of catalysis and inhibition	Direct	12.UNK	W81XWH1810307	339,322				
Metabolic control of DC fate and function for breast cancer	Direct	12.UNK	W81XWH2010006	<u>167,886</u>				
Total for Assistance Listing Number 12.UNK Direct				507,208				
Collaborative Research and Development	Direct	12.114	W81XWH2010132	120,899				
Military Medical Research and Development	Direct	12.420	W81XWH1910117	92,467				
	Direct	12.420	W81XWH1810251	83,703				
	Direct	12.420	W81XWH2010241	230,098	75,207			
	Direct	12.420	W81XWH2110486	<u>188,436</u>				
Total for Assistance Listing Number 12.420 Direct				594,704	75,207			
Basic, Applied, and Advanced Research in Science and Engineering	Direct	12.630	W912HZ-20-2-0059	<u>16,866</u>				
Subtotal for Department of Defense Direct				1,239,677	75,207			

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Grant/Program Title/Pass-Through Entity	Payment Source	Assistance Listing	Award Number	FY2022 Expenditures	Awards Passed Through to Subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Leidos Biomedical Research, Inc.	Pass-Through	12.UNK	22CTA-DM0006 Site ID: 04SIT	\$ 321,753				
Lynntech	Pass-Through	12.UNK	Contract No. W31P4Q-22-C-0008	7,197				
Total for Assistance Listing Number 12.UNK Pass-Through				328,950				
Purdue University	Pass-Through	12.114	AGREEMENT NO. 13000844-022	10,966				
Booz Allen Hamilton	Pass-Through	12.300	A15335, project AB10727	26,845				
Cedars-Sinai Medical Center	Pass-Through	12.420	AMEND 1, SUB 0001426800	8,247				
Virginia Commonwealth University	Pass-Through	12.420	FP00011366_SA001	23,827				
Total for Assistance Listing Number 12.420 Pass-Through				32,074				
University of Central Florida	Pass-Through	12.630	Sub #24096052	1,485				
Space Dynamics Laboratory Utah State University	Pass-Through	12.800	SUBCONTRACT NO. CP007932	25,183				
	Pass-Through	12.800	SUBCONTRACT NUMBER CP0053704	4,900				
Total for Assistance Listing Number 12.800 Pass-Through				30,083				
Rectors and Visitors of the University of Virginia	Pass-Through	12.910	GG12447.170058	9,689				
Subtotal for Department of Defense Pass-Through				440,092				
Total for Department of Defense					75,207		1,679,769	
15 Department of The Interior								
Earthquake Hazards Program Assistance	Direct	15.807	G15AC00041, SPPL # 0002	(182)				
	Direct	15.807	USGS-IPA-Wurth	13,649				
Total for Assistance Listing Number 15.807				13,467				
U.S. Geological Survey, Research and Data Collection	Direct	15.808	G19AC00406	(3,044)				
Subtotal for Department of The Interior -Direct				10,423				
Curators of the University of Missouri	Pass-Through	15.805	C00075800-1	7,386				
AmericaView	Pass-Through	15.815	AV18-MO-01	8,822				
Mexico Institute of Mining and Technology	Pass-Through	15.944	P0019499	3,567				
Subtotal for Department of The Interior Pass-Through				19,775				
Total for Department of The Interior							30,198	
16 Department of Justice								
Wolf Water Resources	Pass-Through	16.UNK	Backwater	1,104				
George Washington University	Pass-Through	16.560	SUBAWARD NO. 19-S24	54,892				
University of Massachusetts	Pass-Through	16.602	SS1000000048915; PO L001102334	42,456				
Subtotal for Department of Justice Pass-Through				98,452				
Total for Department of Justice							98,452	
19 Department of State								
International Programs to Support Democracy, Human Rights and Labor	Direct	19.345	2020-0251	50,256				
	Direct	19.345	2018-0924	1,268				
Subtotal for Department of State Direct and Total for Assistance Listing Number 19.345				51,524				
Duke University	Pass-through	19.017	349-0683	40,539				
Subtotal for Department of State Pass-Through and Total for Assistance Listing Number 19.017				40,539				
Total for Department of State							92,063	
20 Department of Transportation								
Missouri Department of Transportation Construction and Mater	Pass-Through	20.205	PROJECT NO. TR202010	1,336	882			
Missouri Department of Transportation Construction and Mater	Pass-Through	20.205	PROJECT NO. TR202017	43,684				
Subtotal for Department of Transportation Pass-Through and Total for Assistance Listing Number 20.205				45,020	882			
Total for Department of Transportation					882		45,020	
43 National Aeronautics and Space Administration								
Science	Direct	43.001	80NSSC21K1550	14,674				
Safety, Security and Mission Services	Direct	43.009	80NSSC20K1230	134,459				
Subtotal for National Aeronautics and Space Administration Direct				149,133				
Smithsonian Astrophysical Observatory	Pass-Through	43.UNK	SV3-83017	13,179				
Curators of the University of Missouri-Columbia	Pass-Through	43.001	SUBAWARD C00077406-2	31,877				
Curators of the University of Missouri	Pass-Through	43.008	00070245-03	50,314				

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2022

Grant/Program Title/Pass-Through Entity	Payment Source	Assistance Listing	Award Number	FY2022 Expenditures	Awards Passed Through to Subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Missouri Space Grant Consortium	Pass-Through	43.008	SUBAWRD NO. 00050027-08	\$ (44)				
	Pass-Through	43.008	00070245-15	6,550				
Total for Assistance Listing Number 43.008 Pass-Through				<u>56,820</u>				
Subtotal for National Aeronautics and Space Administration Pass-Through				101,876				
Total for National Aeronautics and Space Administration							251,009	
45 National Endowment for the Humanities								
Promotion of the Humanities_Office of Digital Humanities	Direct	45.169	N/A	<u>20,849</u>				
Subtotal for National Endowment for the Humanities Direct				20,849				
Total for National Endowment for the Humanities							20,849	
47 National Science Foundation								
Engineering	Direct	47.041	2041485	1,899				
Mathematical and Physical Sciences	Direct	47.049	1904919	55,866				
	Direct	47.049	N/A	29,788				
	Direct	47.049	2144794	1,509				
	Direct	47.049	1900417	121,588				
	Direct	47.049	1900011	67,878				
	Direct	47.049	2147156	<u>137,150</u>				
Total for Assistance Listing Number 47.049 Direct				413,779				
Geosciences	Direct	47.050	1760802	(4,104)				
	Direct	47.050	1948940	34,358				
	Direct	47.050	1661519	(764)				
	Direct	47.050	2113870	4,548				
	Direct	47.050	2041631	<u>74,880</u>				
Total for Assistance Listing Number 47.050 Direct				108,918				
Computer and Information Science and Engineering	Direct	47.070	1907612	87,676				
	Direct	47.070	1614562	(912)				
	Direct	47.070	1618926	9,119				
	Direct	47.070	1909121	59,554				
	Direct	47.070	1908574	21,081				
	Direct	47.070	1836906	2,365				
	Direct	47.070	1829150	48,542				
	Direct	47.070	1647084	75,153				
	Direct	47.070	2106672	<u>3,822</u>				
Total for Assistance Listing Number 47.070 Direct				306,400				
Biological Sciences	Direct	47.074	1546869	621,814	518,886			
	Direct	47.074	1916563	113,170				
	Direct	47.074	1564896	(55,641)				
	Direct	47.074	1759807	27,029				
	Direct	47.074	1656818	46,411				
	Direct	47.074	1253939	45,822				
	Direct	47.074	1951332	<u>223,649</u>				
Total for Assistance Listing Number 47.074 Direct				1,022,254	518,886			
Social, Behavioral, and Economic Sciences	Direct	47.075	2038042	145,916	16,000			
	Direct	47.075	1651100	52,118	38,804			
	Direct	47.075	2119117	18,865				
	Direct	47.075	1753308	<u>45,337</u>				
Total for Assistance Listing Number 47.075 Direct				262,236	54,804			
Education and Human Resources	Direct	47.076	1564894	45,774				
	Direct	47.076	1845490	108,458				
	Direct	47.076	1625222	7,407				
	Direct	47.076	2012950	99,861				
	Direct	47.076	2048428	27,938				
	Direct	47.076	1726621	13,727	4,050			
	Direct	47.076	FELLOW ID 201723718	12,508				
	Direct	47.076	1644538	<u>62,490</u>				
Total for Assistance Listing Number 47.076 Direct				378,163	4,050			
Subtotal for National Science Foundation Direct				2,493,649	577,740			

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2022

Grant/Program Title/Pass-Through Entity	Payment Source	Assistance Listing	Award Number	FY2022 Expenditures	Awards Passed Through to Subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Parametric Studio, Inc.	Pass-Through	47.041	18131202	\$ 87,622				
Curators of the University of Missouri	Pass-Through	47.070	00070497-01	17,626				
Board of Trustees University of Illinois	Pass-Through	47.074	18597	3,258				
Donald Danforth Plant Science Center	Pass-Through	47.074	24409-S	31,713				
North Carolina State University	Pass-Through	47.074	SUBAWARD NO. 2017-1452-01	<u>9,838</u>				
Total for Assistance Listing Number 47.074 Pass-Through				44,809				
Washington University	Pass-Through	47.075	WU-21-66	2,561				
Kansas State University	Pass-Through	47.076	N/A	<u>5,553</u>				
Subtotal for National Science Foundation Pass-Through				158,171				
Total for National Science Foundation					577,740		2,651,820	
64 Department of Veterans Affairs								
IPA Agreement - JD	Direct	64.UNK	6570D0063	23,227				
IPA Agreement - SD	Direct	64.UNK	6570D0063	2,124				
IPA Agreement - DL	Direct	64.UNK	PO# 6579D0013	16,133				
IPA Agreement - EM	Direct	64.UNK	PO# 6579D0061	13,435				
IPA- Xian - FY22 Veteran Research and Education	Direct	64.UNK	321268	12,360				
VA IPA JD 2021-2023	Direct	64.UNK	6571D0063	<u>46,454</u>				
Subtotal for Department of Veterans Affairs Direct and Total for Assistance Listing Number 64.UNK Direct				113,733				113,733
Total for Department of Veterans Affairs								
81 Department of Energy								
Office of Science Financial Assistance Program	Direct	81.049	DE-SC0020965	<u>150,461</u>				
Subtotal for Department of Energy Direct				150,461				
Donald Danforth Plant Science Center	Pass-Through	81.135	SUBAWARD NO: 22827-S	<u>65,730</u>				
Subtotal for Department of Energy Pass-Through				65,730				
Total for Department of Energy								216,191
84 Department of Education								
Harris-Stowe State University	Pass-Through	84.120A	P120A160064	793				
Lafayette Parish School system	Pass-Through	84.334	ERS# 19313	<u>12,975</u>	12,975			
Subtotal for Department of Education Pass-Through				13,768	<u>12,975</u>			
Total for Department of Education					12,975			13,768
93 Department Of Health And Human Services								
15-0037-B1C1.0089 - Renal PK Study	Direct	93.UNK	15-0037.B1C1.0089	(413)				
16-0017 Zka VTEU HHSN27200013	Direct	93.UNK	16-0017.B1C1D1.0043	6,485				
16-0033 C-1 Zka SLU	Direct	93.UNK	16-0033.B1C1.0046	18,969	18,969			
Renal PK Study	Direct	93.UNK	15-0037.B1C1.0089	42,664				
VTEU HHSN27200023	Direct	93.UNK	FY.2019.A1B1C1D.0103	9,433				
VTEU HHSN27200020	Direct	93.UNK	FY.2017.B8C12.0080	11,033				
Task A Option A	Direct	93.UNK	FY.2020.A1B1C1D1.0123	(4,068)				
VTEU HHSN272000	Direct	93.UNK	16-0033.D1.0086	25,864				
Yellow Fever VTEU	Direct	93.UNK	14-0107.B1C1D1.0023	4,543				
FluGen VTEU	Direct	93.UNK	FY.2018.A1B1C1D1.0077	14,083				
Flu Challenge VTEU	Direct	93.UNK	3019F00131-18-0010.B1C1.0120	(7,249)				
OMICs VTEU	Direct	93.UNK	FY.2015.A3D12.0031	67,309				
CORE VTEU	Direct	93.UNK	FY.2020.A1B1C1D1.0123	145,171				
OMICs D-4a	Direct	93.UNK	FY.2015.A3D12.0031	<u>(20,856)</u>				
Total for Assistance Listing Number 93.UNK Direct				312,968	18,969			
Environmental Health	Direct	93.113	R21ES031561	234,107				
Oral Diseases and Disorders Research	Direct	93.121	R01DE025140	310,148				
Mental Health Research Grants	Direct	93.242	1R01MH125820-01A1	242,739	38,800			
Drug Abuse and Addiction Research Programs	Direct	93.279	K23DA053433	30,245				
	Direct	93.279	R01NS113257	84,601				
	Direct	93.279	R01DA043811	564,190	370,009			
	Direct	93.279	R01DA043543	<u>196,777</u>	<u>106,785</u>			
Total for Assistance Listing Number 93.279 Direct				875,813	476,794			
Research Infrastructure Programs	Direct	93.351	S100D030343	514,651				
Nursing Research	Direct	93.361	R21NR017978	287,312	49,966			
Cancer Detection and Diagnosis Research	Direct	93.394	R01CA237149	177,727				

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Grant/Program Title/Pass-Through Entity	Payment Source	Assistance Listing	Award Number	FY2022 Expenditures	Awards Passed Through to Subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Cancer Treatment Research	Direct	93.395	R01CA230512	\$ 499,433	188,391			
Cancer Biology Research	Direct	93.396	R01CA238705	399,133				
	Direct	93.396	1R01CA184379-01A1	62,383				
	Direct	93.396	R21CA249341	30,004				
	Direct	93.396	5R01CA242188-03	182,208				
Total for Assistance Listing Number 93.396 Direct				673,728				
Cancer Research Manpower	Direct	93.398	F30CA254215	29,961				
Cardiovascular Diseases Research	Direct	93.837	R01HL107794	(16,362)				
	Direct	93.837	R00HL136658	183,187				
	Direct	93.837	R01HL125424	75,192				
Total for Assistance Listing Number 93.837 Direct				242,017				
Lung Diseases Research	Direct	93.838	F30HL142193-04	49,961				
	Direct	93.838	F30HL151136	32,286				
Total for Assistance Listing Number 93.838 Direct				82,247				
Blood Diseases and Resources Research	Direct	93.839	R01HL147821	410,917				
	Direct	93.839	1R01HL139554-01A1	320,927				
	Direct	93.839	R01HL139554	74,538				
	Direct	93.839	R01HL150146	408,212				
	Direct	93.839	R01HL049413	427,948				
Total for Assistance Listing Number 93.839 Direct				1,642,642				
Arthritis, Musculoskeletal and Skin Diseases Research	Direct	93.846	K23AR079035	35,984				
Diabetes, Digestive, and Kidney Diseases Extramural Research	Direct	93.847	R01DK120651	345,613				
	Direct	93.847	R01DK081817	156,109				
	Direct	93.847	1R01DK113645-01	243,095				
	Direct	93.847	R15DK132727	18,063				
	Direct	93.847	R01DK118340	600,292	272,721			
	Direct	93.847	U01DK082871	34,141	(5,018)			
	Direct	93.847	R01DK131136	103,218				
	Direct	93.847	R03DK121046	20,196				
	Direct	93.847	K08DK086623	67,748				
	Direct	93.847	R01DK122401	220,008				
	Direct	93.847	R01DK110406	(8,296)				
	Direct	93.847	F30DK118873	34,311				
	Direct	93.847	R01DK125048	378,777				
	Direct	93.847	R56DK110406	329,462	39,947			
	Direct	93.847	U01DK061718	524,282	227,817			
Total for Assistance Listing Number 93.847 Direct				3,067,019	535,467			
Extramural Research Programs in the Neurosciences and Neurological Disorders	Direct	93.853	N/A	17,456				
	Direct	93.853	1R21NS098104-01	(2,477)				
	Direct	93.853	R01NS111120	314,287				
	Direct	93.853	R56NS105806	35,383				
	Direct	93.853	R21NS108138	17,419				
	Direct	93.853	R01NS114289	376,859	38,150			
	Direct	93.853	R01NS113257	476,437	1,977			
Total for Assistance Listing Number 93.853 Direct				1,235,364	40,127			
Allergy and Infectious Diseases Research	Direct	93.855	R21AI151936	117,466				
	Direct	93.855	R21AI138096	(10,608)				
	Direct	93.855	R01AI148362	217,140				
	Direct	93.855	3UM1AI48685-02S1	78,692	67,745			
	Direct	93.855	ASSIST 997981	347,402	331,671			
	Direct	93.855	1UM1AI148685-01	529,881				
	Direct	93.855	R01AI150610	425,012	98,469			
	Direct	93.855	R21AI165081	155,794				
	Direct	93.855	UM1AI148685	4,906,124	1,900,480			
	Direct	93.855	R01AI122669	53,774	17,674			
	Direct	93.855	2R01AI048391-09	190,050	190,050			
	Direct	93.855	N/A	18,789				
	Direct	93.855	R01AI168543	85,928				
	Direct	93.855	F31AI152460	4,081				
	Direct	93.855	R01AI130190	646,931	186,725			
Total for Assistance Listing Number 93.855 Direct				7,766,456	2,792,814			

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Grant/Program Title/Pass-Through Entity	Payment Source	Assistance Listing	Award Number	FY2022 Expenditures	Awards Passed Through to Subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Biomedical Research and Research Training	Direct	93.859	1R15GM129696-01A1	\$ 128,356				
	Direct	93.859	5R01GM111835	198,990	36,602			
	Direct	93.859	R01GM115553	337,970	88,645			
	Direct	93.859	R01GM115553	53,403				
	Direct	93.859	1R15GM141652-01	110,941				
	Direct	93.859	1R1GM129731-01	32,324	7,262			
	Direct	93.859	ASSIST 970744	4,537				
	Direct	93.859	R01GM130746	232,715				
	Direct	93.859	R01GM133967	334,781				
	Direct	93.859	2R15GM084470	105,941				
	Direct	93.859	1R01GM129508-01	(641)				
	Direct	93.859	1R15GM128047-01	9,710				
	Direct	93.859	T32GM006306	(3,389)				
	Direct	93.859	7R15GM126477-02	117,258				
	Direct	93.859	R01GM112188	31,494				
	Direct	93.859	2R15GM085699-03	(1,316)				
	Direct	93.859	2R15GM085699-04	121,297				
	Direct	93.859	R01GM134081	369,536	69,611			
Total for Assistance Listing Number 93.859 Direct				2,183,907	202,120			
Child Health and Human Development Extramural Research	Direct	93.865	SUG3HD096929-02	(2,387)				
	Direct	93.865	R21HD100721	55,941				
	Direct	93.865	UH3HD096929	1,274,856	721,929			
Total for Assistance Listing Number 93.865 Direct				1,328,410	721,929			
Aging Research	Direct	93.866	R01AG064069	504,123				
	Direct	93.866	R00AG047339	(27,765)				
	Direct	93.866	R01AG058714	339,515	2,698			
	Direct	93.866	R21AG067441	110,541				
	Direct	93.866	R21AG065526	156,645	25,011			
Total for Assistance Listing Number 93.866 Direct				1,083,059	27,709			
Vision Research	Direct	93.867	R01EY031008	493,407				
	Direct	93.867	R01EY028914	189,123				
Total for Assistance Listing Number 93.867 Direct				672,530				
Subtotal for Department of Health and Human Services-Direct				23,498,222	5,093,086			
Duke University	Pass-Through	93.UNK	A032499 / HHSN2722013000171	29,202				
Infectious Disease Research Institute	Pass-Through	93.UNK	Q20SUB005-SLU2018	19,347				
Utah State University	Pass-Through	93.UNK	201267-608	31,063				
Utah State University	Pass-Through	93.UNK	201267-768	306,289				
Total for Assistance Listing Number 93.UNK Pass-Through				385,901				
Blood Disorder Program: Prevention, Surveillance, and Research - University of Texas Health Science Center - Houston	Pass-Through	93.080	SA0001317	11,192				
	Pass-Through	93.080	SA0001318	20,952				
Total for Assistance Listing Number 93.080 Pass-Through				32,144				
Board of Trustees for the University of Alabama	Pass-Through	93.113	000507395-001	31,316				
Casterbridge Pharmaceuticals Inc	Pass-Through	93.113	000510923-001	6,164				
	Pass-Through	93.113	23090-46125	39,428				
Total for Assistance Listing Number 93.113 Pass-Through				76,908				
The University of Wisconsin-Madison Research and Spon Prog	Pass-Through	93.173	SUBAWARD NO. 809K130	18,282				
Kaiser Permanente Washington Research Institute	Pass-Through	93.242	RNG210280-SLU	12,222				
St Louis College of Pharmacy	Pass-Through	93.242	SUBAWARD #804-2-01	53,812				
Washington University	Pass-Through	93.242	SUB# WU-20-387	9,892				
Total for Assistance Listing Number 93.242 Pass-Through				75,926				
Washington University	Pass-Through	93.279	SUB# WU-20-436	6,749				
Washington University	Pass-Through	93.350	CTSA1512; PO #ST00007788	1,197				
	Pass-Through	93.350	WU-20-416/WU-21-0484	577				
	Pass-Through	93.350	WU-21-377; PO # 2941124K; Grant ID#CTSA1411	8,450	7,440			
	Pass-Through	93.350	WU-21-388	46,724				
	Pass-Through	93.350	WU-21-403	34,264				

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University of Illinois Chicago	Pass-Through	93.350	WU-21-0468, ST00001694; SLU A-01370	\$ 8,535				
	Pass-Through	93.350	WU-24-0483, PO2941116K, ST00000262	16,366				
	Pass-Through	93.350	18620	10,178				
Total for Assistance Listing Number 93.350 Pass-Through				126,291	7,440			
East Carolina University	Pass-Through	93.361	AWD-20-1589-S002	1,648				
Eastern Virginia Medical School	Pass-Through	93.393	S100601-2	9,994				
University of Puerto Rico	Pass-Through	93.394	23647-46200	73,514				
Childrens Hospital of Philadelphia	Pass-Through	93.395	9500080215-12C SLU Cost Reimbursable PO # 0165957; (Yr 2)	19,927				
Indiana University	Pass-Through	93.395	8189_STL (CR); (Yr1) 81868_STL (CR)	109,369				
Vanquish Bio, LLC	Pass-Through	93.395		18,663				
Washington University	Pass-Through	93.395	WU-21-31-Mod-1	587				
Total for Assistance Listing Number 93.395 Pass-Through				148,546				
New York University	Pass-Through	93.837	20-A0-00-1005292	24,878				
	Pass-Through	93.837	Project #114293, PO # M210403617, Subaward # 19-A1-00-1001961	59,959				
Total for Assistance Listing Number 93.837 Pass-Through				84,837				
Board of Trustees for the University of Alabama	Pass-Through	93.839	SUB 000524452-SCO16	33,321				
Rutgers The State University	Pass-Through	93.839	SUB0972/PO1143033/PROJ825827	1,153				
Total for Assistance Listing Number 93.839 Pass-Through				34,474				
Kintampo Health Research Centre (KHRC)	Pass-Through	93.840	7U01HL138638-04	45,615				
University of Abuja	Pass-Through	93.840	1UG3HL154498-01_SLU_001	42,035				
Total for Assistance Listing Number 93.840 Pass-Through				87,650				
George Washington University	Pass-Through	93.847	SUBAWARD # 17-D10	9,838				
Johns Hopkins University	Pass-Through	93.847	SUB 2003726644 AMD3	39,416				
	Pass-Through	93.847	SUB# 2004407481	53,520				
Mediomics, LLC	Pass-Through	93.847	23418-46136	122,757				
Regents of the University of California Los Angeles	Pass-Through	93.847	1625 G ZB131	40,194				
Regents of the University of California San Francisco	Pass-Through	93.847	SUBAWARD NO. 11305SC	48,228				
Regents of University of Colorado	Pass-Through	93.847	FY19.220.014	(1,080)				
	Pass-Through	93.847	FY22.220.012	115,041				
Research Institute at Nationwide Childrens Hospital	Pass-Through	93.847	SUBAWARD # 700198-0620-00	280				
Washington University	Pass-Through	93.847	WU-21-177	13,161				
Total for Assistance Listing Number 93.847 Pass-Through				441,355				
Board of Trustees University of Illinois	Pass-Through	93.853	107610-18880	11,168				
Brown University	Pass-Through	93.853	0001565	117,852				
Fred Hutchinson Cancer Research Center	Pass-Through	93.853	0001002907 - PROJECT 218035	(2,615)				
Michigan State University	Pass-Through	93.853	RC1084505TL	89,920				
Regents of the University of California San Francisco	Pass-Through	93.853	SUBAWARD NO. 11486SC	14,671				
University of Cincinnati	Pass-Through	93.853	1U01NS0904301A1; 011337-134389	331				
	Pass-Through	93.853	010785-134389	1,541				
	Pass-Through	93.853	014059-134389	988				
University of Florida	Pass-Through	93.853	UFDSP00012212	25,453				
University of Maryland Baltimore County	Pass-Through	93.853	3002985 / Request: 4910 / PO# 1000009652	23,721				
Washington University	Pass-Through	93.853	5U24NS107230; WU-20-118	(817)				
Total for Assistance Listing Number 93.853 Pass-Through				282,213				
Benaroya Research Institute	Pass-Through	93.855	FY21ITN450 Protocol #: COVID-19-004	53,903				
Emory University	Pass-Through	93.855	AS49893	11,476				
George Washington University	Pass-Through	93.855	16-S06	34,458				
Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc.	Pass-Through	93.855	Subaward 5740/PO 1019906/HUF 66556	24,404				
Northwestern University	Pass-Through	93.855	60057368 SLU	29,410				
Oregon Health & Science University	Pass-Through	93.855	1016853_SLU	114,877				
Regents of the University of California San Francisco	Pass-Through	93.855	AMENDMENT #3 SUB 8465SC	2,341				
	Pass-Through	93.855	SUB 11938SC	5,707				
University of Illinois Chicago	Pass-Through	93.855	18632	54,294				
University of Iowa	Pass-Through	93.855	S02478-01	103,144				
University of Oklahoma	Pass-Through	93.855	AMD #1, SUB #2018-27	277,964				
University of Oklahoma Post Award Financial Services	Pass-Through	93.855	2015-10	150,733				
University of Puerto Rico	Pass-Through	93.855	2020-001554	33,548				
University of Southern California	Pass-Through	93.855	115541778	189,115				
University of Vermont and State Agricultural College	Pass-Through	93.855	33041SUB52631	236,596				
	Pass-Through	93.855	33442SUB52789	291,568				

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Grant/Program Title/Pass-Through Entity	Payment Source	Assistance Listing	Award Number	FY2022 Expenditures	Awards Passed Through to Subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Washington University	Pass-Through	93.855	WU-18-5-Mod-4/PO#2934632E	\$ 85,937				
	Pass-Through	93.855	WU-22-0193	<u>7,527</u>				
Total for Assistance Listing Number 93.855 Pass-Through					1,707,002			
Mediomics, LLC	Pass-Through	93.859	R43GM137636	15,017				
Northwestern University	Pass-Through	93.859	60053935	(1,067)				
Washington University	Pass-Through	93.859	WU-19-139-MOD-1	<u>61,375</u>				
Total for Assistance Listing Number 93.859 Pass-Through					75,325			
Alliance for Regenerative Rehabilitation Research and Training	Pass-Through	93.865	A00-2240-S020; PO#: 453277	29,596				
Duke University	Pass-Through	93.865	SUBJ 6941 ANA01, SITE#CGC99	25				
Rectors and Visitors of the University of Virginia	Pass-Through	93.865	GB10318/PO#2113030	41,728				
Washington University	Pass-Through	93.865	SUBR WU-22-0262	32,058				
	Pass-Through	93.865	WU-22-0256 PO ST00006435; WU-19-335	5,272				
	Pass-Through	93.865	PO2941174H	<u>58,665</u>				
	Pass-Through	93.865	WU-22-0257; PO #ST00005248 Prior numbers WU-20-186; PO 2941048H	<u>167,344</u>				
Total for Assistance Listing Number 93.865 Pass-Through					171,375			
Moai Technologies L.L.C.	Pass-Through	93.866	Prime Award # 2R44AG049548-02A1	50,128				
Pennsylvania State University	Pass-Through	93.866	5643-SLU-DHHS-4425	17,292				
Regents of the University of CA, San Diego	Pass-Through	93.866	Subaward # 703479	17,521				
Seattle Institute for Biomedical & Clinical Research	Pass-Through	93.866	SUBR BW29-SLU-6	8,092				
St Louis College of Pharmacy	Pass-Through	93.866	SUBAWARD NO. 818-1-01	73,039				
Washington University	Pass-Through	93.866	WU-22-0390; PO Number ST00007227	<u>5,303</u>				
Total for Assistance Listing Number 93.866 Pass-Through					171,375			
Board of Trustees University of Illinois	Pass-Through	93.867	SUBAWARD #17318-00	16,966				
University of Pittsburgh	Pass-Through	93.867	CNVA00054645 (129454-1)	<u>51,593</u>				
Total for Assistance Listing Number 93.867 Pass-Through					68,559			
Subtotal for Department of Health and Human Services Pass-Through				4,076,037	<u>7,440</u>			
Total for Department of Health and Human Services					<u>5,100,526</u>		27,574,259	
Total Research and Development Cluster					5,767,330			32,852,235
TRIO Cluster								
TRIO_Talent Search	Direct	84.044	P044A210477	181,060				
TRIO_McNair Post-Baccalaureate Achievement	Direct	84.044	P044A160669	81,062				
	Direct	84.217	P127A170146	<u>246,357</u>				
Total for TRIO Cluster					508,479			508,479
Other Programs								
11 Department of Commerce								
USTPO MOA 20129001-0000-000-Pro Bono Program	Direct	11.UNK	20129001-0000-002	(24,346)				
Subtotal for Department of Commerce Direct				(24,346)				
Total for Assistance Listing Number 11.UNK						(24,346)		
Total for Department of Commerce							(24,346)	
12 Department of Defense								
Basic, Applied, and Advanced Research in Science and Engineering	Direct	12.630	HM047620A0008	<u>39,109</u>				
Subtotal for Department of Defense Direct				39,109				
Total for Assistance Listing Number 12.630						39,109		
Total for Department of Defense							39,109	
14 Department of Housing and Urban Development								
Mission St Louis	Pass-Through	14.UNK	MOLHM0015-21	<u>21,135</u>				
Subtotal for Department of Housing and Urban Development -Pass-Through				21,135				
Total for Assistance Listing Number 14.UNK						21,135		
Total for Department of Housing and Urban Development							21,135	

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21 Department of Treasury								
COVID-19 - Equitable Sharing	Direct	21.016	HE2022-0021, HE2022-021A	\$ 76,362				
Subtotal for Department of Treasury Direct				76,362				
Total for Assistance Listing Number 21.016						76,362		
COVID-19 - Coronavirus Relief Fund - St Louis County Department of Health	Pass-Through	21.019	HE2021-0165/Req21005479; SLU Award-01217	390,261				
Subtotal for Department of Treasury Pass-Through				390,261				
Total for Assistance Listing Number 21.019						390,261		
Total for Department of Treasury							466,623	
45 National Endowment of Arts								
Promotion of the Humanities_Federal/State Partnership - Missouri Humanities Council	Pass-Through	45.129	2368	(44)				
Subtotal for National Endowment of Arts Pass-Through				(44)				
Total for Assistance Listing Number 45.129						(44)		
Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development - Teagle Foundation	Pass-Through	45.162	Subaward # 2005418	16,732				
Subtotal for National Endowment of Arts Pass-Through				16,732				
Total for Assistance Listing Number 45.162						16,732		
Total for National Endowment of Arts							16,688	
66 Environmental Protection Agency								
Brownfields Job Training Cooperative Agreements - St Louis Community College	Pass-Through	66.815	JT97780901-SLU	44,311				
Subtotal for Environmental Protection Agency Pass-Through				44,311				
Total for Assistance Listing Number 66.815						44,311		
Total for Environmental Protection Agency							44,311	
84 Department of Education								
COVID-19 - Education Stabilization Fund - Higher Education Emergency Relief Fund - Student Aid Portion	Direct	84.425E	P425E200579	8,350,195				
Subtotal for Department of Education -Direct				8,350,195				
COVID-19 - Elementary and Secondary School Emergency Relief (ESSR) Fund - Anne Arundel County Public School System	Pass-Through	84.425D	22S-119	18,797				
COVID-19 - Elementary and Secondary School Emergency Relief (ESSR) Fund - Missouri Department of Elementary and Secondary Education	Pass-Through	84.425D	S425U210021	2,716				
Subtotal for Department of Education Pass-Through				21,513				
Total for Assistance Listing Number 84.425						8,371,708		
Total for Department of Education							8,371,708	
93 Department Of Health And Human Services								
COVID-19 - National Organizations of State and Local Officials	Direct	93.011	1 U3SHS42192-01-00	4,166,099	3,832,371			
Subtotal for Department of Health And Human Services Direct	Direct	93.011	1 G3ZHS42670-01-00	671,101	480,917			
COVID-19 - National Organizations of State and Local Officials - University Hospitals Cleveland Medical Center	Pass-Through	93.011	WS# 2021-1023	4,837,200	4,313,288			
Subtotal for Department of Health And Human Services Pass-Through				149,477	149,477			
Total for Assistance Listing Number 93.011						4,986,677		
Nursing Workforce Diversity	Direct	93.178	2 D19HP30852-05-00	300,679				
Subtotal for Department of Health And Human Services -Direct	Direct	93.178	D19HP30852	34,471	34,471			
Total for Assistance Listing Number 93.178				335,150	34,471			
Graduate Psychology Education	Direct	93.191	D40HP33361-01-00	234,470	46,288			
Subtotal for Department of Health And Human Services -Direct				234,470	46,288			
Total for Assistance Listing Number 93.191						234,470		
COVID-19 - HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	Direct	93.461	N/A	107,900				
Subtotal for Department of Health And Human Services Direct				107,900				
Total for Assistance Listing Number 93.461						107,900		

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COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	Direct	93.498	N/A	\$ 3,137,914				
Subtotal for Department of Health And Human Services Direct				3,137,914				
Total for Assistance Listing Number 93.498						3,137,914		
Mental and Behavioral Health Education and Training Grants	Direct	93.732	MC1HP42100	430,774	7,137			
	Direct	93.732	T98HP33470	250,911	6,487			
Subtotal for Department of Health And Human Services Direct				681,685	13,624			
Total for Assistance Listing Number 93.732						681,685		
Primary Care Training and Enhancement	Direct	93.884	TOBHP30018	(15,855)				
	Direct	93.884	TOBHP30018	81,936	15,036			
Subtotal for Department of Health And Human Services Direct				66,081	15,036			
Total for Assistance Listing Number 93.884						66,081		
PPHF Geriatric Education Centers	Direct	93.969	U1QHP28716-04-00	981,991	384,248			
	Direct	93.969	1 T1MHP39076-01-00	3,616				
Subtotal for Department of Health And Human Services Direct				985,607	384,248			
Total for Assistance Listing Number 93.969						985,607		
Area Health Education Centers - AT Still University of Health Science	Pass-Through	93.107	324-375	21,407				
	Pass-Through	93.107	325-375/U7703042	42,611				
Subtotal for Department of Health And Human Services Pass-Through				64,018				
Total for Assistance Listing Number 93.107						64,018		
Maternal and Child Health Federal Consolidated Programs	Direct	93.110	T76MC35369	392,871	107,325			
Subtotal for Department of Health And Human Services Direct				392,871	107,325			
Maternal and Child Health Federal Consolidated Programs - University of Texas Health Science Center - Houston	Pass-Through	93.110	SA0000875	20,499				
	Pass-Through	93.110	SA0000876	21,253				
	Pass-Through	93.110	SA0002456	2,401				
Subtotal for Department of Health And Human Services Pass-Through				44,153				
Total for Assistance Listing Number 93.110						437,024		
Grants to Increase Organ Donations - Hennepin Healthcare Research Institute	Pass-Through	93.134	75R60220C00011	62,349				
	Pass-Through	93.134	N/A	34,517				
Subtotal for Department of Health And Human Services Pass-Through				96,866				
Total for Assistance Listing Number 93.134						96,866		
Coordinated Services and Access to Research for Women, Infants, Children, and Youth - Washington University	Pass-Through	93.153	WU-22-0385	47,713				
Subtotal for Department of Health And Human Services Pass-Through				47,713				
Total for Assistance Listing Number 93.153						47,713		
Substance Abuse and Mental Health Services_Projcts of Regional and National Significance - American Psychiatric Nurses Association	Pass-Through	93.243	1H79FG000022-01	2,128				
	Pass-Through	93.243	3100 HU902 (YR2 Req# 19009027; YR3 Req#20007758)	33,174				
Subtotal for Department of Health And Human Services Pass-Through				35,302				
Total for Assistance Listing Number 93.243						35,302		
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nations Health - National Association of County and City Health Officials	Pass-Through	93.421	2020-120803	2,441				
Subtotal for Department of Health And Human Services Pass-Through				2,441				
Total for Assistance Listing Number 93.421						2,441		
Public Health Training Centers Program - University of Iowa	Pass-Through	93.516	Renewal S03547-01. Orginal award S00588-02	132,212				
Subtotal for Department of Health And Human Services Pass-Through				132,212				
Total for Assistance Listing Number 93.516						132,212		
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) - Missouri Dept of Health & Senior Services	Pass-Through	93.758	KQ220049873/DH190039001	11,371				
Subtotal for Department of Health And Human Services Pass-Through				11,371				
Total for Assistance Listing Number 93.758						11,371		

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2022

Grant/Program Title/Pass-Through Entity	Payment Source	Assistance Listing	Award Number	FY2022 Expenditures	Awards Passed Through to Subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Opioid STR - Curators of the University of Missouri	Pass-Through	93.788	00077554-1/00071059-1	\$ 50,647				
Subtotal for Department of Health And Human Services Pass-Through				50,647			50,647	
Total for Assistance Listing Number 93.788								
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders - Washington University	Pass-Through	93.840	WU-22-0299, WU-21-0517, WU-20-518, PO # ST00002976	96,501				
Subtotal for Department of Health And Human Services Pass-Through				96,501				
Total for Assistance Listing Number 93.840							96,501	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations - Missouri Department of Health & Senior Services	Pass-Through	93.898	5RNU58DP00629904	9,710				
Subtotal for Department of Health And Human Services Pass-Through				9,710				
Total for Assistance Listing Number 93.898							9,710	
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement - Macoupin Co Public Health	Pass-Through	93.912	23647-46243	67,137				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement - SIHF Healthcare	Pass-Through	93.912	A01492-10983	7,346				
Subtotal for Department of Health And Human Services Pass-Through				74,483				
Total for Assistance Listing Number 93.912							74,483	
HIV Emergency Relief Project Grants - City of St. Louis	Pass-Through	93.914	H89HA0003329	91,164				
	Pass-Through	93.914	HD CONTRACT 18-44	1				
	Pass-Through	93.914	HD CONTRACT #20-52	6,375				
	Pass-Through	93.914	HD Contract #21-74	155,561				
	Pass-Through	93.914	HD Contract #21-91, Fund #1166-Center #7114321	136,647				
Subtotal for Department of Health And Human Services Pass-Through				389,748				
Total for Assistance Listing Number 93.914							389,748	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Washington University	Pass-Through	93.918	WU-20-424 PO#2940727K	1,033				
	Pass-Through	93.918	WU-22-0147 PO: ST00003006	37,827				
	Pass-Through	93.918	WU-22-0458 PO# ST00007634	29,809				
Subtotal for Department of Health And Human Services Pass-Through				68,669				
Total for Assistance Listing Number 93.918							68,669	
Special Projects of National Significance - Washington University	Pass-Through	93.928	WU-22-0163	24,068				
Subtotal for Department of Health And Human Services Pass-Through				24,068				
Total for Assistance Listing Number 93.928							24,068	
Assistance Programs for Chronic Disease Prevention and Control - City of St. Louis	Pass-Through	93.945	HD# -22-42	7,927				
Subtotal for Department of Health And Human Services Pass-Through				7,927				
Total for Assistance Listing Number 93.945							7,927	
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems - Missouri Dept of Health & Senior Services	Pass-Through	93.988	50095	4,304				
Subtotal for Department of Health And Human Services Pass-Through				4,304				
Total for Assistance Listing Number 93.988							4,304	
Maternal and Child Health Services Block Grant to the States - Northwestern University	Pass-Through	93.994	321245	(42)				
	Pass-Through	93.994	60058606 LUR	39,805				
Subtotal for Department of Health And Human Services Pass-Through				39,763				
Total for Assistance Listing Number 93.994							39,763	
Total for Department of Health and Human Services							4,914,280	12,128,251
97 Department Of Homeland Security								
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Direct	97.036	N/A	435,799				
Subtotal for Department of Homeland Security				435,799				
Total for Assistance Listing Number 97.036							435,799	
Total for Department of Homeland Security								435,799
Total Other Programs							4,914,280	21,499,278
Total Expenditures of Federal Awards				\$ 10,681,610				\$ 188,003,913

See accompanying independent auditors' report and notes to schedule of expenditures of federal awards.

SAINT LOUIS UNIVERSITY

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

(1) Summary of Significant Accounting Policies and Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of Saint Louis University (the University) under programs funded by the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200 Uniform Guidance Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Schedule has been prepared on the accrual basis of accounting. Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position or changes in net assets of the University.

For purposes of the Schedule, federal awards include all grants and contracts entered into directly between the University and agencies and departments of the federal government, as well as federal funds passed through to the University by other recipients.

(2) Indirect Cost Rates

Expenditures for federal programs are recognized using the cost accounting principles contained in the Uniform Guidance, Subpart E-Cost Principles. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures include a portion of costs associated with general University activities (facilities and administrative costs or indirect costs), which are allocated to federal awards under negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2022, were based on predetermined fixed rates up to 51.5% negotiated with the University’s cognizant federal agency, the U.S. Department of Health and Human Services, and are included as a component of the expenditures in the Schedule. The University has not elected to use a 10% de minimis cost rate provided for in the Uniform Guidance.

(3) Loan Programs

The University participates in various loan programs. Certain loan programs are considered to be a component of the student financial assistance cluster. The following schedule represents loans outstanding of the University as of June 30, 2022:

	Assistance listing number	Outstanding balance
Federal Perkins Loan Program	84.038	\$ 6,045,577
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	236,673
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	1,040,500
Nursing Student Loans	93.364	807,641
Nurse Faculty Loan Program	93.264	320,262
Total – Student Financial Assistance Cluster Loans Outstanding		\$ 8,450,653

SAINT LOUIS UNIVERSITY

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2022

The following schedule represents loans disbursed by the University for the year ended June 30, 2022:

	<u>Assistance listing number</u>		<u>Loans disbursed</u>
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	\$	30,000
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		238,880
Nursing Student Loans	93.364		157,199
Nurse Faculty Loan Program	93.264		<u>143,141</u>
Total – Student Financial Assistance Cluster Loans Disbursed		\$	<u><u>569,220</u></u>

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2022

(1) Summary of Auditors' Results

- (a) Type of report issued on whether the consolidated financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the consolidated financial statements:
- Material weaknesses: **No**
 - Significant deficiencies: **None reported**
- (c) Noncompliance material to the consolidated financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
- Material weaknesses: **Yes**
 - Significant deficiencies: **Yes**
- (e) Type of report issued on compliance for major programs:
- Research & Development Cluster: Various Assistance Listing numbers – **Qualified Opinion**
 - Student Financial Assistance Cluster: Various Assistance Listing numbers – **Qualified Opinion**
 - Assistance Listing No. 84.425 – U.S. Department of Education – COVID-19 Education Stabilization Fund – **Unmodified Opinion**
 - Assistance Listing No. 93.498 – U.S. Department of Health and Human Services – COVID-19 Provider Relief Fund – **Unmodified Opinion**
 - Assistance Listing No. 93.011 – U.S. Department of Health and Human Services – COVID-19 National Organizations of State and Local Officials – **Qualified Opinion**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (g) Major programs:
- Research & Development Cluster: Various Assistance Listing numbers
 - Student Financial Assistance Cluster: Various Assistance Listing numbers
 - Assistance Listing No. 84.425 – U.S. Department of Education – COVID-19 Education Stabilization Fund
 - Assistance Listing No. 93.498 – U.S. Department of Health and Human Services – COVID-19 Provider Relief Fund
 - Assistance Listing No. 93.011 – U.S. Department of Health and Human Services – COVID-19 National Organizations of State and Local Officials
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$1,645,800**

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2022

(i) Auditee qualified as a low-risk auditee: **No**

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

None

(3) Findings and Questioned Costs Relating to Federal Awards

Finding 2022-001

Federal Program Title – Research & Development Cluster (R&D)

Assistance Listing Nos. – As listed on the Schedule of Expenditures of Federal Awards

Federal Agencies – U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of Interior, U.S. Department of Justice, Department of State, U.S. Department of Transportation, National Aeronautics and Space Administration, National Endowment for the Humanities, National Science Foundation, U.S. Department of Veterans Affairs, U.S. Department of Energy, U.S. Department of Education, and U.S. Department of Health and Human Services

Federal Award Numbers – As listed on the Schedule of Expenditures of Federal Awards

Grant Award Periods – Various

Compliance Requirement – Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Criteria:

2 CFR 200.430 includes the standards for documentation of personnel expenses. According to 2 CFR 200.430(i)(1), charges to federal awards for salary and wages must be based on records that accurately reflect the work performed. Among other requirements within 2 CFR 200.430(i)(1), section (i) states records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated and section (v) states that the records must comply with established accounting policies and practices.

Also, the HHS Grants Policy for educational institutions requires a plan confirmation system (system) for professorial and other professional staff members that is based on budgeted, planned, or assigned work activity and that is updated to reflect any significant changes in work distribution. The system must be incorporated into the organization's official records and must identify activity applicable to each sponsored agreement and to each category needed to identify indirect costs and the functions to which they are allocable. At least annually, the employee, principal investigator, or responsible official will verify, by suitable means, that the work was performed and that the salaries and wages charged to sponsored agreements, whether as direct charges or in other categories of cost, are reasonable in relation to the work performed. A system, supported by after-the-fact activity reports, that reflects the distribution of covered employees' activity allocable to each grant and includes identification and recording of significant changes in work activity when initial charges were based on estimates. For professorial and other professional staff members, the activity reports will be prepared each academic term, but at least every 6 months. The University's 'Effort Reporting Policy' states "Subjects must return the certified effort verification report no later than 30 calendar days after they have been distributed."

SAINT LOUIS UNIVERSITY
 Schedule of Findings and Questioned Costs
 Year ended June 30, 2022

Additionally, as set forth in 2 CFR 200, the University is required to ensure allowable costs do not consist of improper payments, including payments that should not have been made or that were made in incorrect amounts (including overpayments and underpayments). Indirect costs are required to adhere to 2 CFR 200, Appendix III.

Further, the National Institutes of Health (NIH) Grants Policy Statement section 7.5, Cost Transfers, Overruns, Accelerated and Delayed Expenditures, states that cost transfers to NIH grants that represent corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered. The transfers must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by a responsible organizational official. Documentation must be maintained of cost transfers, pursuant to 2 CFR Part 200.337 and 45 CFR Part 75.364. The recipient should have systems in place to detect such errors within a reasonable time frame; untimely discovery of errors could be an indication of poor internal controls. Frequent errors in recording costs may indicate the need for accounting system improvements, enhanced internal controls, or both. If such errors occur, recipients are encouraged to evaluate the need for improvements and to make whatever improvements are deemed necessary to prevent reoccurrence.

Lastly, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

While performing procedures related to personnel expenses, we noted the University had not followed their 'Effort Reporting Policy' which states "Subjects must return the certified effort verification report no later than 30 calendar days after they have been distributed." We noted two of our sixty sampled effort reports that had not been returned within the 30-calendar day policy. Total payroll and fringe totaled approximately \$13,200,000 during fiscal year 2022.

While performing procedures related to indirect costs, we noted three of forty sampled grants (totaling \$3,385,750) where transactions were originally recorded to an incorrect object class that resulted in F&A being applied to the grant instead of to the correct object class which resulted in overcharges during the University's fiscal year ended June 30, 2022 for a total overstatement of \$1,888 as noted below:

Federal agency	Federal award number	F&A adjustment recorded
U.S. Department of Health and Human Services	UM1A1148685	\$ 293
	P2CHD086844	50
National Science Foundation	1900417	1,545

Additionally, we noted indirect costs were overcharged for two of forty sampled grants (totaling \$3,385,750) where transactions were originally recorded to an incorrect object class during the University's fiscal year ended June 30, 2021 that resulted in F&A being applied to the grant instead of to the correct object class

SAINT LOUIS UNIVERSITY
 Schedule of Findings and Questioned Costs
 Year ended June 30, 2022

which resulted in overcharges. These overstatements were corrected during the University's fiscal year ended June 30, 2022 for a total of \$18,377 as noted below:

<u>Federal agency</u>	<u>Federal award number</u>	<u>F&A adjustment recorded</u>
National Aeronautics and Space Administration	80NSSC20K1230	\$ 14,708
National Science Foundation	1647084	3,669

Total indirect costs during fiscal year 2022 totaled approximately \$8,360,000.

While performing procedures related to cost transfers, we noted the University had not followed their 'Cost Transfer Policy' which states "Cost transfers for current transactions must occur on a timely basis". The University's cost transfer policy defines timely as "occurring no later than two accounting periods after the month end of the date of the original transaction (no later than 90 days total)". The University did not have an effective system of internal control in place to timely discover errors and get them corrected as we noted thirty-two of our sixty-seven sampled cost transfers (totaling \$3,153,441 positive and \$2,900,348 negative) where the cost transfer date was between 91 and 581 days past the date the original expenditure was incurred (21 were between 91 and 180 days past, 6 were between 181 and 270 days past, and 5 were greater than 271 days past).

While testing cost transfers, we noted the following exceptions:

We noted a transaction which was originally recorded to an incorrect object class that resulted in F&A being applied to the grant instead of to the correct object class that did not allow F&A costs to be applied:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Estimated F&A applied</u>
U.S. Department of Health and Human Services	S10OD030343	\$ 221,244

Additionally, we noted a transaction recorded to a grant that exceeded the amount of the award resulting in the costs being unallowable to the grant:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Transaction amount</u>	<u>Estimated and F&A</u>
National Science Foundation	1644538	\$ 2,217	1,142

Positive cost transfers were approximately \$4,060,000 and negative cost transfers were \$3,510,000 during fiscal year 2022.

The University did not have an effective system of internal control in place to ensure compliance with activities allowed/unallowed and allowable costs/cost principles.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2022

Questioned Cost:

Questioned costs are not determinable.

Cause and Effect:

In discussing these conditions with University management, they stated that during fiscal year 2022, they continued reconciliation procedures related to 'grant level' activity as a result of implementing the grants module of Workday in the previous fiscal year. Grant level activity allows them to track the specific budget provided by the individual R&D Cluster agreement as well as monitor other key compliance requirement aspects. The University continued to process an increased volume of cost transfers and experienced delays in posting necessary cost transfers for identified unallowable costs stemming from the reconciliation efforts.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2021-001.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University take a fresh look at its processes, policies and internal controls to determine what is needed, post Workday implementation, to prevent and detect noncompliance with activities allowed and unallowed and adherence to allowable cost principles/cost principles. Additionally, we recommend the University determine and address the underlying root cause that is contributing to the volume of cost transfers and take necessary action to prevent unallowable costs from posting to the grant. We also recommend the University consider implementation of an automated control to ensure F&A is charged appropriately when cost transfer entries are made. Lastly, we recommend the University determine what additional Workday automated reporting is available to monitor compliance for personnel expenses, including effort verification reporting, F&A, etc. for activities allowed or unallowed and allowable costs/cost principles.

View of Responsible Official:

The University concurs with the finding. The University will strengthen its controls to ensure certified effort verification reports are returned no later than 30 calendar days after they have been distributed, including escalating noncompliance to appropriate University leadership.

Further, the University will review its indirect costs configurations within the grants module of Workday to ensure the automated calculation of indirect costs is correct. In addition, the University will manually reconcile indirect costs periodically at the grant level.

The University continues to have cost transfers in fiscal year 2023 as it reconciles its grants. However, to limit cost transfers in the future, the University configured its accounting system with an automated control that prevents general (non-payroll) expenditures from being charged to the grant after the period of performance end date, one root cause of cost transfers. In addition, for payroll expenditures, the University updated grant labor costing allocations in its accounting system to contain an end date that coincides with

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2022

the period of performance end date which restricts labor costs from being charged after the period of performance. The University will review the labor costing allocations on a periodic basis.

Also implemented in fiscal year 2023, before each payroll is processed within the accounting system, grants that have ended are identified and the payroll expenditures are removed from the feed and not charged to the grant.

The University has also hired individuals whose sole responsibility is to review general (non-payroll) expenditures charged to grants. Further, the University's post award specialists are continually trained on the importance of allowed and unallowed expenditures and are now reviewing grant level budget versus actual reporting on a periodic basis to identify noncompliance. In the future the University will also implement exception reporting to monitor cost transfers occurring two accounting periods after the month end of the date of the original transaction.

Contact Name: Tara Thomason, Controller and Assistant Vice President

Contact Telephone Number: 314-977-2401

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2022

Finding 2022-002

Federal Program Titles – Research & Development Cluster and COVID-19 National Organizations of State and Local Officials

Assistance Listing Nos. – As listed on the Schedule of Expenditures of Federal Awards for R&D Cluster 93.011 – COVID-19 National Organizations of State and Local Officials

Federal Agencies – U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of Interior, U.S. Department of Justice, Department of State, U.S. Department of Transportation, National Aeronautics and Space Administration, National Endowment for the Humanities, National Science Foundation, U.S. Department of Veterans Affairs, U.S. Department of Energy, U.S. Department of Education, and U.S. Department of Health and Human Services

Federal Award Numbers – As listed on the Schedule of Expenditures of Federal Awards

Grant Award Periods – Various for Research & Development Cluster and June 1, 2021 to August 31, 2022 and July 31, 2021 to October 31, 2022, for COVID-19 National Organizations of State and Local Officials

Compliance Requirements – Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Criteria:

According to 2 CFR 200.419, a higher education entity that receives an aggregate total of \$50 million or more in Federal awards must disclose their cost accounting practices by filing a Disclosure Statement (DS-2). An accurate DS-2 must be maintained and the higher education entity must comply with the cost accounting practices established within the DS-2. Amendments to the DS-2 must be filed with the cognizant agency for indirect costs in advance of a disclosed practice being changed to comply with a new or modified standard, or when a practice is changed for other reasons. Amendments of a DS-2 may be submitted at any time.

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

The University's last submitted DS-2 to the U.S. Department of Health & Human Services was March 27, 2007. The University implemented significant portions of Workday on July 1, 2020. We noted multiple items in the existing DS-2 that are no longer applicable/accurate and/or refers to previous practices and policies, including those related to the University's salary and wage accumulation system.

The University did not have an effective system of internal control in place to ensure compliance with the requirements for amending its DS-2.

Questioned Cost:

There are no questioned costs.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2022

Cause and Effect:

In discussing these conditions with University management, they stated that capacity issues resulted in the a revised DS-2 not being prepared and submitted.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2021-002.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University enhance its internal control process to ensure the University has effective internal controls in place to ensure requirements around the DS-2 are met. We recommend the University perform a thorough review of their existing DS-2 and determine what adjustments to the existing D2-2 are needed to reflect current policies and practices. Additionally, we recommend the University implement a process to routinely review the DS-2 so that any updates are submitted as required. Lastly, we recommend someone other than the preparer perform a review of the DS-2 prior to any amendments being submitted.

View of Responsible Official:

The University concurs with the finding that the DS-2 needs to be updated to reflect changes made since the Workday implementation. Additionally, we will implement an annual review process of the DS-2, which will include someone other than the preparer performing a review of the DS-2 prior to amendments being submitted.

Contact Name: Tara Thomason, Controller and Assistant Vice President

Contact Telephone Number: 314-977-2401

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2022

Finding 2022-003

Federal Program Title – Research & Development Cluster

Assistance Listing No. – As listed on the Schedule of Expenditures of Federal Awards

Federal Agencies – U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of Interior, U.S. Department of Justice, Department of State, U.S. Department of Transportation, National Aeronautics and Space Administration, National Endowment for the Humanities, National Science Foundation, U.S. Department of Veterans Affairs, U.S. Department of Energy, U.S. Department of Education, and U.S. Department of Health and Human Services

Federal Award Numbers – As listed on the Schedule of Expenditures of Federal Awards

Grant Award Periods – Various

Compliance Requirement – Equipment/Real Property Management

Criteria:

As set forth in 2 CFR 200.313(d)(1), property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

SAINT LOUIS UNIVERSITY
 Schedule of Findings and Questioned Costs
 Year ended June 30, 2022

Conditions Found:

While performing audit procedures related to the accuracy and completeness of property records and physical inspection of the existence and safeguarding of fifty-seven equipment items (with a net book value of 628,232), the following conditions were identified:

- During our physical inspection procedures, which took several attempts, we noted thirty-five equipment items sampled (with a net book value of \$583,715) that were not found at the location stated within the fiscal year 2022 property records maintained by the University for the following items:

Federal agency	Federal award number	Asset ID
Department of Health and Human Services	N01-AI-25464	BA-00001361
Department of Health and Human Services	R01NS023805	BA-00001663
National Aeronautics and Space Administration	NNX08AP22G	BA-00001858
National Aeronautics and Space Administration	NNX08AP22G	BA-00001930
Department of Health and Human Services	R01GM063203	BA-00001931
Department of Health and Human Services	R21NR011228	BA-00002077
Department of Health and Human Services	R21NR011228	BA-00002084
Department of Health and Human Services	R01EY016352	BA-00002098
Department of Health and Human Services	R01EY016352	BA-00002395
Department of Health and Human Services	R01HL073813	BA-00002554
Department of Health and Human Services	R01AI098114	BA-00002949
Department of Health and Human Services	R01 NS023805	BA-00003292
Department of Health and Human Services	K22AI104794	BA-00003630
National Science Foundation	1566292	BA-00003680
National Science Foundation	1355406	BA-00003928
National Science Foundation	1355406	BA-00004166
Department of Health and Human Services	R01GM108872	BA-00004242
Department of Health and Human Services	R01GM115553	BA-00004343
Department of Energy	DEAR0000594	BA-00004371
National Science Foundation	1726621	BA-00004401
National Science Foundation	1904919	BA-00004622
National Science Foundation	1904919	BA-00004625
National Science Foundation	1919740	BA-00005757
Department of Defense	FA-9453-16-D-0004	BA-00006136
Department of Health and Human Services	UM1AI148685	BA-00009443
Department of Health and Human Services	R01AI130190	BA-00008578
Department of Health and Human Services	UM1AI148685	BA-00008388
Department of Health and Human Services	R15GM128047	BA-00010839
Department of Health and Human Services	UM1AI148685	BA-00010027
Department of Health and Human Services	R01DK122401	BA-00011330
Department of Health and Human Services	R01GM133967	BA-00014359
Department of Health and Human Services	R01AI150610	BA-00019624
Department of Health and Human Services	R01NS111120	BA-00020945
Department of Health and Human Services	R01EY031008	BA-00022401
Department of Health and Human Services	R01EY031008	BA-00022402

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- The property records for ten equipment items sampled (with a net book value of \$327,266) did not have accurate property records (note some of these same equipment items were also not found at the location stated and were also included in the table above). Specifically, the serial number on the equipment item sampled was not documented in the fiscal year 2022 property records maintained by the University for the following items:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Asset ID</u>	<u>Serial number per property records</u>	<u>Serial number on asset</u>
Department of Health and Human Services	R01GM115553	BA-00004343	Number was blank	10109L
National Science Foundation	1726621	BA-00004401	Number was blank	D29918003C
National Science Foundation	1904919	BA-00004622	Number was blank	L21525500299
National Science Foundation	1904919	BA-00004625	Number was blank	L2305674846
Department of Health and Human Services	R01AI130190	BA-00008578	Number was blank	EC20245681
Department of Health and Human Services	R15GM128047	BA-00010839	Number was blank	CT051485
Department of Health and Human Services	R01GM133967	BA-00014359	Number was blank	0288
Department of Health and Human Services	R01AI150610	BA-00019624	Number was blank	179/2022
Department of Health and Human Services	R01EY031008	BA-00022401	Number was blank	7203
Department of Health and Human Services	R01EY031008	BA-00022402	Number was blank	4307

- The property records for two equipment items (with \$0 net book value) sampled were not updated to reflect disposals made during fiscal year 2022. Management stated no proceeds were received for the following items:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Asset ID</u>	<u>Net book value of asset</u>
Department of Defense	FA9550-10-1-0320	BA-00002424	\$ —
Department of Health and Human Services	R15DK097700	BA-00002774	—

The University did not have an effective system of internal control in place to ensure property records accurately reflect equipment locations, equipment serial numbers, and disposals.

As of June 30, 2022, the University was responsible for maintaining and safeguarding equipment purchased using federal awards with a net book value of \$2,110,646.

Questioned Cost:

There are no questioned costs.

Cause and Effect:

In discussing these conditions with University management, they stated that inadequate documentation of policies and procedures regarding the types of conditions that require communication to the Business and Finance office (e.g., when equipment is moved to a different location), as well as a lack of a review of

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changes made to property records by someone other than the preparer, contributed to multiple errors in the property records.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2021-003.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University strengthen policies, procedures and internal controls to ensure requirements around equipment/real property management are met. We recommend the University perform a detailed review of the property records and make corrections to accurately reflect the required information. We also recommend the University take a fresh look at their capital equipment recordkeeping policies and procedures and consider both preventive and detective internal controls to ensure property records accurately reflect the requirements of 2 CFR 200.313(d)(1).

View of Responsible Official:

The University concurs with the finding. The University's current procedures include providing departments with deadlines for completing the annual equipment verification along with deadlines for follow-up requests. We are amending our capital equipment policy to include the escalation for violations of noncompliance to Deans and/or Vice Presidents.

In addition, we are improving our processes and internal controls to ensure additions, transfers and disposals are appropriately recorded in Workday. We continue to improve our utilization of Workday Financials to ensure timely updates are made to the property records and are exploring additional automation tools.

Contact Name: Tara Thomason, Controller and Assistant Vice President

Contact Telephone Number: 314-977-2401

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Finding 2022-004

Federal Program Title – Research & Development Cluster

Assistance Listing Nos. – As listed on the Schedule of Expenditures of Federal Awards

Federal Agencies – U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of Interior, U.S. Department of Justice, Department of State, U.S. Department of Transportation, National Aeronautics and Space Administration, National Endowment for the Humanities, National Science Foundation, U.S. Department of Veterans Affairs, U.S. Department of Energy, U.S. Department of Education, and U.S. Department of Health and Human Services

Federal Award Numbers – As listed on the Schedule of Expenditures of Federal Awards

Grant Award Periods – Various

Compliance Requirement – Period of Performance

Criteria:

As set forth in 2 CFR Section 200.403, the University may charge only allowable costs incurred during the approved budget period of a federal award’s period of performance.

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

While performing period of performance procedures specific to the population of grants with period ending dates during the University’s fiscal year ended June 30, 2022, we noted five grants (with expenditures totaling \$9,335) of sixty sampled (with expenditures totaling \$76,419) where the expenditure incurred date was after the end of the period of performance and expenditures were still being recorded that were incurred up to 120 days past the end of the period of performance for the following awards:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Period of availability</u>	<u>Date expenditure incurred</u>	<u>Transaction amount</u>	<u>Estimated Fringe and F&A</u>
U.S. Department of Health and Human Services	U77HP03042	9/1/2020-8/31/2021	9/4/2021	\$ 593	481
	R01AI122669	12/1/2019-11/30/2021	12/11/2021	1,382	1,120
			12/31/2021	1,029	834
U.S. Department of Defense	W81XWH1910117	4/1/2019-9/30/2021	10/16/2021	1,695	1,374
U.S. Department of Veterans Affairs	N/A	11/1/2020-10/31/2021	2/28/2022	4,635	3,756

The periods of performance ended during fiscal year 2022 was one-hundred and five grants.

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Additionally, while performing period of performance procedures specific to adjustments (including cost transfers) made during the University’s fiscal year ended June 30, 2022, we noted nine cost transfers (totaling \$27,865) of sixty sampled (totaling \$3,153,441) where the expenditure incurred date was after the end of the period of performance for the following awards:

Federal agency	Federal award number	Period of availability	Date expenditure incurred	Transaction amount	Estimated Fringe and F&A	
U.S. Department of Health and Human Services	H76HA078914	1/1/2021 – 12/31/2021	1/31/2022	\$ 1,835	1,303	
	R01DE025141	2/15/2015 – 3/31/2022	4/30/2022	1,040	738	
	HHSN2722017000411		7/31/2020 – 7/30/2021	3/31/2022	4,981	3,537
				8/31/2021	7,225	5,130
	R01DK120518	12/18/2018 – 11/30/2021	1/31/2022	2,190	1,555	
	HHSN272000211		3/29/2016 – 2/28/2022	6/12/2022	1,345	955
				7/31/2021	1,661	1,179
U.S. Department of Veterans Affairs	6572D0071	11/1/2019 – 10/31/2021	11/30/2021	3,290	642	
	6570D0063	11/1/2019 – 10/31/2021	1/31/2022	4,299	838	

Positive cost transfers of approximately \$4,060,000 and negative cost transfers of \$3,510,000 were made during the fiscal year ended June 30, 2022.

The University did not have an effective system of internal control in place to ensure costs were not recorded to federal grants beyond the end date of the award’s period of performance.

Questioned Cost:

Questioned costs are not determinable.

Cause and Effect:

In discussing these conditions with University management, they stated there was a missing automated control in Workday which would prevent expenditures from being charged to the grant after the period of performance end date. The lack of an automated control contributed to the noncompliance with the period of performance compliance requirement.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2021-004.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University take a fresh look at the existing policies, procedures and internal controls to ensure costs charged to federal awards are within the period of performance. We recommend the University consider implementing an automated control within Workday that prevents the recording/posting of

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transactions within a specified timeframe after the end of each grants period of performance. Additionally, we recommend the University consider its existing policies and processes around the automatic posting of payroll charges and consider additional internal controls that would prevent payroll charges from being charged beyond the end date of the award's period of performance.

View of Responsible Official:

The University concurs with the finding. In fiscal year 2023, the University configured its accounting system with an automated control that prevents general (non-payroll) expenditures from being charged to the grant after the period of performance end date. In addition, for payroll expenditures, the University updated grant labor costing allocations in its accounting system to contain an end date that coincides with the period of performance end date which restricts labor costs from being charged after the period of performance. The University will review the labor costing allocations on a periodic basis.

Also implemented in fiscal year 2023, before each payroll is processed within the accounting system, grants that have ended are identified and the payroll expenditures are removed from the feed and not charged to the grant. The University has also hired individuals whose sole responsibility is to review general (non-payroll) expenditures charged to grants. Further, the University's post award specialists are continually trained on the importance of not allowing costs to be charged to grants after the period of performance end date. The University is also testing systematic notifications to alert individuals involved with the grants process of upcoming period of performance end dates.

Contact Name: Tara Thomason, Controller and Assistant Vice President

Contact Telephone Number: 314-977-2401

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Finding 2022-005

Federal Program Title – COVID-19 - Education Stabilization Fund - Higher Education Emergency Relief Fund – Institutional Portion

Assistance Listing No. – 84.425F

Federal Agency – U.S. Department of Education – Direct Program

Federal Award Number – Not applicable

Grant Award Period – April 22, 2020 through January 17, 2022

Compliance Requirement – Reporting

Criteria:

As set forth in 34 CFR 75.720(b), all HEERF grantees must submit a Higher Education Emergency Relief Fund (HEERF) Annual Report.

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

The University did not have an effective system of internal control in place to ensure the HEERF Annual Report was reviewed by someone other than the preparer for completeness and accuracy prior to submission to the U.S. Department of Education.

Questioned Cost:

There are no questioned costs.

Cause and Effect:

The University did not have an effective system of internal control to ensure the required Annual Report submitted to the U.S. Department of Education was reviewed by someone other than the preparer for completeness and accuracy. The lack of a review by someone other than the preparer could result in information being reported that is materially inaccurate or incomplete.

Repeat Finding:

A similar finding regarding internal control was reported in prior year audits as finding numbers 2020-001 and 2021-005.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

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Recommendations:

We recommend the University enhance its internal control process to ensure the University has effective internal controls in place to ensure the required reports are reviewed by someone other than the preparer for completeness and accuracy prior to being submitted to the U.S. Department of Education.

View of Responsible Official:

The University concurs with the finding. The University will implement a process in which the required reports are reviewed by someone other than the preparer to ensure completeness and accuracy prior to being submitted to the U.S. Department of Education.

Contact Name: Tara Thomason, Controller and Assistant Vice President

Contact Telephone Number: 314-977-2401

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Finding 2022-006

Federal Program Title – COVID-19 – Provider Relief Fund and American Rescue Plan Rural Distribution

Assistance Listing No. – 93.498

Federal Agencies – U.S. Department of Health and Human Services

Federal Award Number – Not applicable

Grant Award Period – January 1, 2020 to June 30, 2022

Compliance Requirement – Reporting

Criteria:

Under the terms and conditions of the award, Provider Relief Funds (PRF) is subject to 45 CFR Section 75.302 (Financial management and standards for financial management systems). The PRF program requires special reporting through the Provider Relief Fund Reporting Portal and the PRF period 3 report contains key line items. Key line items, when calculating lost revenues based on 2019 actuals, consist of the following which are required to be completely and accurately reported: 1) Total revenue/net charges for each quarter; and 2) Each cell by payer for each quarter (i.e., Medicare A+B, Medicare C, Children's Health Insurance Program/CHIP, Commercial Insurance, Self-Pay, and Other).

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

During our testing for the reporting compliance requirement, the following conditions were identified:

- Total revenue/net charges from patient care attributable to quarter two (Q2) 2021 actuals for Self-Pay (No Insurance) was understated by \$2,000,000. Total revenue/net charges from patient care attributable to Q2 2021 actuals for Self-Pay (No Insurance) per the PRF period 3 report noted \$3,758,128 and the supporting documentation provided by the University reported \$5,758,128. This \$2,000,000 error occurred in a quarter that did not result in lost revenue.
- The period 3 report which included actuals for calendar years 2019 through 2021, reported \$6,754,185 as Commercial Insurance which included "Charge Corrections" made by the University. The Charge Corrections represented corrections made across all payer categories but the entire amount was reported within Commercial Insurance. As a result, the amounts reported for the Commercial Insurance payer category was overstated for each of the quarters in calendar years 2019 through 2021 and all other payer categories were understated for each of the quarters.
- For Q3 2021 and Q4 2021, the PRF period 3 report included allocations of "Charge Corrections" and a reclassification made by the University in the amount of \$6,177,240. The Charge Corrections and the reclassification impacted three payer categories: Medicaid/Children's Health Insurance Program of \$4,533,665; Medicare A+B of \$1,000,000; and Other of \$643,575.

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- For Q1 2022 and Q2 2022, the PRF period 3 report included \$61,431 for the Commercial Insurance payer category than what was supported by the detail and the Other payer category included \$61,431 less than what was supported by the detail.

The University did not have an effective system of internal control in place to ensure that key line items within the PRF period 3 report were complete and accurate.

Questioned Cost:

There are no questioned costs as the University had excess lost revenues greater than their period 3 PRF award.

Cause and Effect:

In discussing these conditions with University management, they stated that an effective system of internal controls to ensure the completeness and accuracy of amounts reported within the period 3 PRF report did not exist and resulted in certain key line items as listed above being inaccurate.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University enhance its internal control process to ensure the University has effective internal controls in place that includes a review of all amounts, including all key line items, allocations and reclassifications within the PRF report to determine completeness and accuracy before submission into the portal.

View of Responsible Official:

The University concurs with the finding. Management agrees with the recommendation and the implementation of controls to validate completeness and accuracy of all data included in the portal submission. While an error did occur, the University had significant amounts of lost revenue carryover such that the error did not impact the amounts of PRF funds received.

Contact Name: Tammy Burton

Contact Telephone Number: 314-977-9883

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Finding 2022-007

Federal Program Title – Student Financial Assistance Cluster – Federal Direct Student Loans

Assistance Listing No. – 84.268

Federal Agency – U.S. Department of Education

Federal Award Number –P268K221755

Grant Award Period – July 1, 2021 to June 30, 2022

Compliance Requirement – Eligibility

Criteria:

In accordance with 34 CFR 685.203(a) and (b), for dependent undergraduate students (excluding dependent undergraduates whose parents are unable to borrow Direct PLUS Loans), the combined Direct Subsidized Loan and Direct Unsubsidized Loan annual limits are: \$5,500 for dependent first-year undergraduates, not more than \$3,500 of which may be subsidized; \$6,500 for dependent second-year undergraduates, not more than \$4,500 of which may be subsidized; \$7,500 for dependent third-, fourth-, and fifth-year undergraduates, not more than \$5,500 of which may be subsidized.

Additionally, in accordance with 34 CFR 685.203(a) and (c), for independent undergraduate students (including dependent undergraduates whose parents are unable to borrow Direct PLUS Loans), the combined Direct Subsidized Loan and Direct Unsubsidized Loan annual limits are: \$9,500 for dependent first-year undergraduates, not more than \$3,500 of which may be subsidized; \$10,500 for dependent second-year undergraduates, not more than \$4,500 of which may be subsidized; \$12,500 for dependent third-, fourth-, and fifth-year undergraduates, not more than \$5,500 of which may be subsidized.

Additionally, in accordance with 34 CFR 685.301(a)(4), a school may not originate a Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan or a combination of loans, for an amount that exceeds the student's estimated cost of attendance less the student's estimated financial assistance for that period and in the case of a Direct Subsidized Loan, the borrower's expected family contribution for that period.

Lastly, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

The University did not have an effective system of internal control in place to ensure amounts disbursed to students were properly determined. While performing procedures related to financial aid disbursements made to sixty-one students (with disbursements sampled totaling \$1,110,440), we found that for two disbursements sampled, the incorrect grade-level was utilized to calculate the students award limits resulting in Direct Subsidized Loans disbursed (total of \$6,271 and \$6,234 Direct Loans was disbursed) which exceeded the set limit by \$1,942 and \$953, for a total over award of \$2,895.

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Additionally, while performing procedures over financial aid disbursements made to sixty-one students (with disbursements sampled totaling \$1,110,440), specifically over cost of attendance, we identified eight students sampled where the cost of attendance per the student's records was overstated which resulted in the following:

- For four students sampled, clerical errors within the students cost of attendance records were identified resulting in one student being over awarded \$25 of Direct PLUS Loans (a total of \$17,088 of Direct Loans was disbursed). Three students with clerical errors did not result in an over award status because the student awards were less than the amount of the original cost of attendance.
- For four students sampled, the student's status was incorrectly defaulting to full-time when each should have been identified as 'part-time' which resulted in two students having Direct Unsubsidized Loans being over awarded in the amounts of \$3,200 and \$452 (\$9,401 of Direct Loans was disbursed for each of the two students) and one student having Direct Subsidized and Unsubsidized (\$11,094 of Direct Loans was disbursed), being over awarded in the amount of \$5,912 (note this sample also had the incorrect grade-level discussed above which additionally contributed to the over award). One student sampled with the incorrect student status did not result in an over award status because amounts of loans secured were less than the annual loan limits and part-time cost of attendance.

Questioned Cost:

\$12,484

Cause and Effect:

In discussing these conditions with University management, they stated that: 1) clerical errors occurred related to manual cost of attendance adjustments; 2) grade-level data with their student system incorrectly populating from the FAFSA on certain students who had missing grade levels; and 3) student status' incorrectly defaulting on summer students enrolled in a certificate program.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University enhance its internal control process related to eligibility and consider implementing management review controls when the cost of attendance is manually adjusted to have someone other than the preparer review the accuracy of the data entered. We also recommend the University consider whether configuring and generating additional routine exception reports could inform management of discrepancies that would detect errors which impact eligibility determinations.

View of Responsible Official:

The University concurs with the finding. The student loans cited were for a summer only period and part of a unique certification program. Summer aid processing which includes assigning cost of attendance budgets based on enrollment status and calculating grade levels are manual processes.

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In the case of this citing, the task of summer aid processing was assigned to the new loan coordinator. Additional checks were in place initially and once it was determined the process occurred routinely without errors; the second check was suspended.

Contact Name: Cari Wickliffe, Assistant Vice President and Director of Student Financial Services

Contact Telephone Number: 314-977-2353

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Finding 2022-008

Federal Program Title – Student Financial Assistance Cluster – Federal Pell Grant Program

Assistance Listing No. – 84.063

Federal Agency – U.S. Department of Education

Federal Award Number –P063Q211755

Grant Award Period – July 1, 2021 to June 30, 2022

Compliance Requirement – Reporting

Criteria:

Per OMB No. 1845-0039, an institution is required to submit Pell Loan disbursement records to the Common Origination and Disbursement (COD). The disbursement record reports the actual disbursement date and the amount of the disbursement.

In accordance with Chapter 2 of the Federal Student Aid Handbook, an institution must submit Pell Grant disbursement records to the COD no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement.

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

The University did not have an effective system of internal control in place to ensure Pell Grant disbursement records are submitted to the COD no later than 15 days after making the disbursement.

We noted two of sixty samples where the University submitted the Pell Grant disbursement records to the COD 34 and 80 days of disbursement which was not within the 15 day requirement.

Questioned Cost:

There are no questioned costs.

Cause and Effect:

In discussing these conditions with University management, they stated that capacity issues resulted in reporting disbursement record reports to the COD later than the 15 day requirement.

Repeat Finding:

A similar finding was not reported in prior year.

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Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University enhance its internal control process to ensure Pell Grant disbursement records are submitted to COD no later than 15 days after making the disbursement.

View of Responsible Official:

The University concurs with the finding. Disbursements were reported timely meaning as credits for Pell applied to individual student accounts, a transaction was sent to COD for inclusion in expenses. For varied reasons some transactions rejected; thus, not finalized as accepted which is the requirement. Transactions may also reject more than once. Control for the process is as records are submitted a variance report for rejections is produced. The report is reviewed and does display days in status.

In the case of this citing, the timing of review and correction was beyond the 15 day period. Factors contributing to this include staffing changes and back-fill allocation within all priorities was not sufficient to maintain timeliness. Although credits on the student account initiated a specific date which should be reported and accepted, failure for the process to complete an accepted status results in an impact to Pell allocation for funding draws. Until fully resolved, the institution fronted these funds creating no impact to the student. At this time, the date sent and the action code acceptance including document ID number are within the range required.

Contact Name: Cari Wickliffe, Assistant Vice President and Director of Student Financial Services

Contact Telephone Number: 314-977-2353

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Finding 2022-009

Federal Program Title – Student Financial Assistance Cluster – Federal Direct Student Loans

Assistance Listing No. – 84.268

Federal Agency – U.S. Department of Education

Federal Award Number – P268K221755

Grant Award Period – July 1, 2021 to June 30, 2022

Compliance Requirement – Special Tests and Provisions - Disbursements To or On Behalf of Students

Criteria:

In accordance with 34 CFR 668.165, if an institution credits a student's account with a Direct Loan, the institution must notify the student or parent, no earlier than 30 days before the disbursement and no later than 30 days after the disbursement, in writing of the anticipated date and amount of the loan disbursement, the student's right or parent's right to cancel all or a portion of the loan or loan disbursement and have the loan proceeds returned to the holder of that loan, and the procedures and time in which the student or parent must notify the institution that he or she wishes to cancel the loan or loan disbursement.

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

While performing audit procedures related to the special tests and provisions – disbursements to or on behalf of students, we selected sixty-one students and identified twenty-two exceptions as follows:

- For nine of the sixty-one students selected for testwork, the University did not send the required notification to the student or parent for ten disbursements.
- For thirteen of the sixty-one students selected for testwork, the University did not maintain sufficient supporting documentation to evidence the University sent the required notification to the student or parent within 30 days after the disbursement for thirteen disbursements.

The University did not have an effective system of internal control in place to notify the student, or parent, in writing of the date and amount of Direct Loan disbursement, the student's right, or parent's right, to cancel all or a portion of that loan or loan disbursement and have the loan proceeds returned to the holder of that loan. Additionally, the University did not have an effective system of internal control in place to ensure adequate records were maintained to evidence that Direct Loan disbursement notifications were sent to student's or parents.

Questioned Cost:

There are no questioned costs.

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Cause and Effect:

In discussing these conditions with University management, they stated that employee turnover and the re-distribution of responsibilities to balance workloads for six months of the fiscal year resulted in noncompliance with the Special Tests and Provisions - Disbursements To or On Behalf of Students compliance requirement.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University strengthen processes and internal controls to ensure the University complies with the Special Tests and Provisions - Disbursements To or On Behalf of Students compliance requirement, including sending the required notification to the student or parent within 30 days after disbursement and maintaining adequate supporting documentation. Additionally, we recommend the University consider whether configuration of additional exception reports would help prevent or detect noncompliance.

View of Responsible Official:

The University concurs with the finding. The University does have a process for notification. The process includes identification of students with loan disbursements, posting a trigger for electronic communication by placing a date and code in the student information system financial aid communication form (RUAMAIL). A process picks up based on date and issues an email to the student using the SLU email address.

In the case of this citing, the task of posting triggers was assigned to a new staff member. Additional checks were in place initially and once it was determined the process occurred routinely without errors; the second check was suspended. The process was to continue on a weekly basis. Report logs from the trigger process are part of the output. The reports indicated the process completed; however, what was later determined is the process ran without any students included. This was noted when staffing changes occurred and the task was backfilled by another person. The majority of this omission occurred within a six month period.

Students did receive the information for loan offers and need to accept or decline, monthly billing statements indicating loan credits, disclosures from loan servicers, and notice surrounding any balance or payment conversations.

The University, although not required sends such notifications for all loan disbursements including Return to Title IV and private loans as an additional student support measure. The University also extends the minimum of 14 days to return or reduce loan funds to 30 days to enhance debt management.

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Controls in place include identification of loan disbursements, posting of such to student system with specific code, and then processing email notification. Where the system controls were impacted is the lack of understanding or action to review or match number of students with the code and the number of email extractions.

Contact Name: Cari Wickliffe, Assistant Vice President and Director of Student Financial Services

Contact Telephone Number: 314-977-2353

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Finding 2022-010

Federal Program Title – Student Financial Assistance Cluster – Federal Perkins Loan Program

Assistance Listing No. – 84.038

Federal Agency – U.S. Department of Education

Federal Award Number – Not applicable

Grant Award Period – Not applicable

Compliance Requirement – Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention

Criteria:

According to 34 CFR 674.19(e), institutions must retain original or true and exact copies of promissory and master promissory notes (MPN), repayment records, and cancellation and deferment requests for each Perkins loan made. Disbursement records, electronic authentication and signature records for loans made with an MPN, must also be retained by the institution.

When an institution uses a third-party servicer for its Perkins Loan program, the institution must perform due diligence to ensure that the third-party servicer is in compliance with the requirements for the functions the third-party servicer is performing for the institution. Such due diligence could include obtaining and reviewing the third-party servicers most recent Title IV compliance audit.

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

The University did not have an effective system of internal control in place to ensure appropriate due diligence was documented regarding the third-party servicers most recent Title IV compliance.

Questioned Cost:

There are no questioned costs.

Cause and Effect:

In discussing these conditions with University management, they stated that a lack of policies that require documentation of the review of the third-party servicer compliance report was the cause. The lack of appropriate due diligence could result in recordkeeping and record retention issues at the third-party being undetected by the University.

Repeat Finding:

A similar finding was not reported in prior year.

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Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University take a fresh look at its current processes and its internal controls to ensure appropriate due diligence is being performed and documented by a control operator that is knowledgeable of the Title IV requirements and the functions being performed by the third-party servicer on behalf of the University.

View of Responsible Official:

The University concurs with the finding. We will update our processes and internal controls to require documentation of our performance of due diligence performed on the third-party servicer. We will document the review procedures performed on the third-party servicer.

Contact Name: Tara Thomason, Controller and Assistant Vice President

Contact Telephone Number: 314-977-2401

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Finding 2022-011

Federal Program Title – COVID-19 - National Organizations of State and Local Officials

Assistance Listing No. – 93.011

Federal Agency – U.S. Department of Health and Human Services

Federal Award Numbers – 1 U3SHS42192-01-00 and 1 G32HS42670-01-00

Grant Award Periods – June 1, 2021 to August 31, 2022 and July 31, 2021 to October 31, 2022, respectively

Compliance Requirement – Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Criteria:

2 CFR 200.430 includes the standards for documentation of personnel expenses. According to 2 CFR 200.430(i)(1), charges to federal awards for salary and wages must be based on records that accurately reflect the work performed. Among other requirements within 2 CFR 200.430(i)(1), section (i) states records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated and section (v) states that the records must comply with established accounting policies and practices.

Additionally, the HHS Grants Policy for educational institutions requires a plan confirmation system (system) for professorial and other professional staff members that is based on budgeted, planned, or assigned work activity and that is updated to reflect any significant changes in work distribution. The system must be incorporated into the organization's official records and must identify activity applicable to each sponsored agreement and to each category needed to identify indirect costs and the functions to which they are allocable. At least annually, the employee, principal investigator, or responsible official will verify, by suitable means, that the work was performed and that the salaries and wages charged to sponsored agreements, whether as direct charges or in other categories of cost, are reasonable in relation to the work performed. A system, supported by after-the-fact activity reports, that reflects the distribution of covered employees' activity allocable to each grant and includes identification and recording of significant changes in work activity when initial charges were based on estimates. For professorial and other professional staff members, the activity reports will be prepared each academic term, but at least every 6 months.

The University did not follow their 'Effort Reporting Policy' which states "Subjects must return the certified effort verification report no later than 30 calendar days after they have been distributed."

Lastly, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

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Conditions Found:

The University did not adhere to the HHS Grants Policy which requires after-the-fact activity reports. Additionally, the University did not adhere to their 'Effort Reporting Policy' which states "Subjects must return the certified effort verification report no later than 30 calendar days after they have been distributed." We noted two of our fourteen sampled effort verification reports that were noncompliant. One effort verification report was not certified as the employee resigned and an effort verification report was not initiated as part of their exit procedures. Additionally, the employee's supervisor also resigned. Lastly, one effort verification report was not certified within the 30-calendar day policy. Total payroll and fringe totaled approximately \$320,000 during fiscal year 2022.

The University did not have an effective system of internal control in place to ensure compliance with activities allowed/unallowed and allowable costs/cost principles specific to effort reporting.

Questioned Cost:

Questioned costs are not determinable.

Cause and Effect:

In discussing these conditions with University management, they stated that there was a missing management review control to prevent noncompliance specific to the timeliness of the certifications of effort reports contributed to the noncompliance with the activities allowed/unallowed and allowable costs/cost principles specific to effort reporting.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University enhance its internal control process to ensure the University has effective internal controls in place to ensure that certification of effort reports complies with both federal requirements and University policy. Additionally, we recommend the University take a fresh look at policies and procedures in place when an employee resigns to consider whether exit procedures should include the initiation and certification of an effort verification report prior to departure.

View of Responsible Official:

The University concurs with the finding. The University will review its policies and internal controls and enhance management review to ensure that there are effective procedures in place to obtain certifications from departed employees. SLU will also revise its policies and procedures to address non-compliance.

Contact Name: Tara Thomason, Controller and Assistant Vice President

Contact Telephone Number: 314-977-2401

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Finding 2022-012

Federal Program Title – COVID-19 - National Organizations of State and Local Officials

Assistance Listing No. – 93.011

Federal Agency – U.S. Department of Health and Human Services

Federal Award Number – 1 U3SHS42192-01-00

Grant Award Period – June 1, 2021 to August 31, 2022

Compliance Requirement – Reporting

Criteria:

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, referred as the “Transparency Act” that are codified in 2 CFR Part 170, direct recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

The University did not have an effective system of internal control in place to ensure that all required reports were submitted.

While performing testwork over FFATA reporting for four of seven subrecipients, it was identified that FFATA reporting was not completed during fiscal year 2022 for two of the eight first-tier subawards of \$30,000 or more.

<u>Transactions tested</u>	<u>Subaward not reported</u>	<u>Report not timely</u>	<u>Subaward amount incorrect</u>	<u>Subaward missing key elements</u>
8	2	N/A	N/A	N/A
<u>Dollar amount of tested transactions</u>	<u>Subaward not reported</u>	<u>Report not timely</u>	<u>Subaward amount incorrect</u>	<u>Subaward missing key elements</u>
\$ 4,418,449	737,160	N/A	N/A	N/A

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Questioned Costs:

There are no questioned costs.

Cause and Effect:

In discussing these conditions with University management, they stated that a lack of a management review control that operated effectively over FFATA reporting for subawards greater than \$30,000 contributed to the noncompliance with the Reporting compliance requirement.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendations:

We recommend the University submit the 2 additional required FFATA reports. Additionally, we recommend the University strengthen its processes and internal controls to ensure the University has both preventive and detective internal controls in place to ensure that reports for first-tier subawards of \$30,000 or more are reported to the FSRS as required.

View of Responsible Official:

The University concurs with the finding. During fiscal year 2022, the University recognized that its FFATA process did not have adequate internal controls in place and reorganized its operations to provide strong controls and management review. As of July 1, 2022 FFATA reporting was moved into the team responsible for issuing subawards and new processes were implemented to ensure that FFATA reports processed with the outbound subawards. Management will further review this process alongside the finding and ensure that current policies and procedures reflect best practices. With the review of policies, management anticipates full remediation before June 30, 2023.

Contact Name: Alexis Bruce-Staudt, Assistant Vice President for Research Administration and Operations

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