

**UNIVERSITY OF LOUISVILLE
AND AFFILIATED CORPORATIONS**
Louisville, Kentucky

**SINGLE AUDIT REPORTS AND THE
SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**
Year Ended June 30, 2019

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
Louisville, Kentucky

**SINGLE AUDIT REPORTS AND THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
Year Ended June 30, 2019

Table of Contents

	Page
Schedule of Expenditures of Federal Awards	1
Notes to Schedule of Expenditures of Federal Awards	14
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 <i>Government Auditing Standards</i>	16
Independent Auditors' Report on Compliance For Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	18
Schedule of Findings and Questioned Costs	21

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2018 Expenditures	Amount Provided to Subrecipients
STUDENT FINANCIAL AID CLUSTER				
UNITED STATES DEPARTMENT OF EDUCATION				
Federal Supplemental Educational Opportunity Grants	84.007		\$ 973,251	\$ -
Federal Work Study Program	84.033		753,706	-
Federal Perkins Loan Program	84.038		7,642,078	-
Federal Pell Grant Program	84.063		21,709,707	-
William D. Ford Federal Direct Loan Program	84.268		145,671,149	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		<u>118,707</u>	<u>-</u>
SUBTOTAL UNITED STATES DEPARTMENT OF EDUCATION			<u>176,868,598</u>	<u>-</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		8,733,385	-
Nursing Student Loans	93.364		<u>30,111</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>8,763,496</u>	<u>-</u>
TOTAL STUDENT FINANCIAL AID CLUSTER			<u>185,632,094</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF COMMERCE				
ARRA - Measurements and Engineering Research and Standards	11.609		59,319	-
Minority Business Resource Development - Department of Commerce Minority Business Development Agency	11.802		<u>221,597</u>	<u>-</u>
			280,916	
DEPARTMENT OF DEFENSE				
Department of Defense Contracts				
Through Ceramics Composites and Coatings Company	12.000	W912HZ-16-C-0015-P00	23,489	-
Through Corvid Technologies	12.000	STTR N11A-T028	55,387	-
Through InfoBeyond Technology LLC	12.000	IB1607	182,394	-
Through NextGen Aeronautics	12.000	PO 19-01	12,454	-
Through Northrop Grumman	12.000	3021700145	22,074	-
Through QuesTek Innovations LLC	12.000	PO: 1675	151,486	-
Through Raytheon Company	12.000	PO 4201376716	(1)	-
Through Spectral Sciences Inc.	12.000	SVIBRATION DETECTION	70,718	-
Through Technical Data Analysis, Inc.	12.000	2098-001-01	36,187	-
Through University of Pittsburgh	12.000	0055964-7	70,598	36,791
Basic and Applied Scientific Research	12.300		-	-
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	HDTRA1-15-1-0027	287,651	150,784
Military Medical Research and Development	12.420		1,280,050	-
Through Christine Kleinert Institute	12.420	W81XWH-13-2-0057	50,505	-

**UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2018 Expenditures	Amount Provided to Subrecipients
Through Christopher & Dana Reeve Foundation	12.420	CTN1,5,6,7,11	104,261	-
Through Clinical Research Foundation	12.420	MSRC-FY18-01	36,763	-
Through Feinstein Institute of Medical Research	12.420	500717UL	6,619	-
Through Kessler Med Rehab Research and Edu Corp	12.420	435-01	389,492	-
Through Miami University	12.420	G03178	9,709	-
Through Owensboro Medical Health System	12.420	W81XWH-10-2-0082	-	-
Basic Scientific Research	12.431		153,816	-
SUBTOTAL DEPARTMENT OF DEFENSE			2,943,652	187,575
 DEPARTMENT OF INTERIOR				
Research Grants	15.650		585	-
Assistance to State Water Resources Research Institutes Through University of Kentucky	15.805	3200000437-19-003	3,664	-
SUBTOTAL DEPARTMENT OF INTERIOR			4,250	-
 DEPARTMENT OF JUSTICE				
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540		13,589	-
National Institute of Justice Research, Evaluation, and Development Project Grants Through State of Kentucky	16.560	PON2 527 18000009391	555,340	-
Through University of Maryland	16.560	0000018580	285,595	-
Through Vanderbilt University	16.560	UNIV59385	62,857	-
National Sexual Assault Kit Initiative - Department of Justice Bureau of Justice Assistance B - Cooperative Agreements Through State of Kentucky	16.833	PON2 040 18000010891	18,464	-
Comprehensive Opioid Abuse Site-Based Program Bureau of Justice Assistance B - Cooperative Agreements, B - Project Grants Through Louisville/Jefferson Cty Metro Government	16.838	Louisville Law Enforcemen	67,441	-
			17,879	-
SUBTOTAL DEPARTMENT OF JUSTICE			1,021,165	-
 DEPARTMENT OF TRANSPORTATION				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research Through University of Kentucky Research Foundation	20.505	3049025467-15-041	59,275	-
 NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
NASA Contracts	43.000	NNX16AC59G	11,603	-
Through CFD Research Corporation	43.000	20160274 SLM Inconel	170	-
Through Space Telescope Science Institute	43.000	HST-GO-15105.001-A	20,241	-
Through Space Telescope Science Institute	43.000	HST-GO-15107.001-A	14,890	-
Through Techshot	43.000	Space Metal Printing	166,652	-
Through Universal Technology Corporation	43.000	18-7623-03-C1	141,546	-
Through University of Kentucky Research Foundation	43.000	3210000183-18-197	2,920	-
Through University of Kentucky Research Foundation	43.000	3200000161-18-205	2,420	-
Aerospace Education Services Program	43.001		147,465	47,876

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Through Columbia University	43.001	1(GG013215)	18,617	-
Through Space Telescope Science Institute	43.001	HST-GO-15106.001-A	1,431	-
Through University of Kentucky Research Foundation	43.001	3049025881-18-287	31,075	-
Cooperative Agreements			-	-
Through Baylor College of Medicine	43.003	NNX16A069A	141,858	-
Through University of Kentucky Research Foundation	43.008	3210000183-19-157	3,546	-
Through University of Kentucky Research Foundation	43.008	3048111831-15-029	50,320	-
Through University of Kentucky Research Foundation	43.008	3200001466-18-042	42,891	-
Through University of Kentucky Research Foundation	43.008	320000161-16-230	3,266	-
Through University of Kentucky Research Foundation	43.008	3210000183-18-196	26,722	-
Through University of Kentucky Research Foundation	43.008	3210000183-19-163	284	-
Through University of Kentucky Research Foundation	43.008	3210000183-19-162	79	-
Cross Agency Support	43.009	NNM17AA10A	19,894	-
B - Cooperative Agreements, B - Cooperative Agreements (Discretionary Grants), B - Project Grants, B - Project Grants	43.012	80NSSC18K1664	164,884	-
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			1,012,774	47,876
 NATIONAL SCIENCE FOUNDATION				
National Science Foundation Contract	47.000	DEB-1654176	126,958	-
Engineering Grants	47.041		2,598,145	406,066
Through George Mason University	47.041	E204620-02	7,481	-
Through Ohio State University	47.041	60063968	33,486	-
Through University of Michigan	47.041	3004865092	133,723	-
Mathematical and Physical Sciences	47.049		765,088	78,506
Through Ball State University	47.049	G1108-UL	16,730	-
Geosciences	47.050		170,955	-
Computer and Information Science and Engineering	47.070		975,666	175,492
Biological Sciences	47.074		635,737	18,010
Social, Behavioral, and Economic Sciences	47.075		268,410	72,445
Education and Human Resources	47.076		273,571	-
Through Biological Sciences Curriculum Study	47.076	1503280	49	-
Through Tennessee Tech University	47.076	5-31289	42,725	-
Through University of Kentucky Research Foundation	47.076	3048111054-14-127	20,188	-
Office of International Science and Engineering	47.079		30,749	-
Through University of Kentucky Research Foundation	47.079	3200000271-18-282	4,029	-
Through University of Kentucky Research Foundation	47.079	3048111570-15-016	1	-
Office of Integrative Activities				
Through University of Kentucky Research Foundation	47.083	3200000271-16-155	340,570	-
Through University of Kentucky Research Foundation	47.083	23200000271-16-071	81,281	-
Through University of Kentucky Research Foundation	47.083	3200000271-16-074	136,101	-
Through University of Kentucky Research Foundation	47.083	3200000271-16-070	391,662	-
SUBTOTAL NATIONAL SCIENCE FOUNDATION			7,053,305	750,519
 DEPARTMENT OF VETERANS AFFAIRS				
Department of Veterans Affairs Contracts	64.000		149,088	-
Sharing Specialized Medical Resources	64.018		300,222	-
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS			449,310	-

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

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ENVIRONMENTAL PROTECTION AGENCY				
Kentucky Stream Restoration	66.460		-	-
Performance Partnership Grants through Kentucky Department of Environmental Education	66.605		45,605	-
Brownfields Training	66.814		165,952	89,451
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>211,552</u>	<u>89,451</u>
DEPARTMENT OF ENERGY				
U.S. Department of Energy Contract				
Through Brookhaven National Laboratory	81.000	364481	902	-
Through Lawrence Berkeley National Laboratory	81.000	7400199	23,996	-
Through Los Alamos National Laboratory	81.000	484668	17,973	-
Through U.S. ATLAS Management Office	81.000	338637	8,825	-
Office of Science Financial Assistance Program	81.049		59,721	-
SUBTOTAL DEPARTMENT OF ENERGY			<u>111,417</u>	<u>-</u>
DEPARTMENT OF EDUCATION				
Department of Education Contracts through American Institutes for Research	84.000	0460400006	51,388	-
Education Research			-	-
Through State of Kentucky	84.206	PON2 540 1900003025 1	3,555	-
Through University of Connecticut	84.206	RSA# 68614 KFS# 5631600	16,325	-
Education Research, Development and Dissemination			-	-
Through Development Services Group, Inc.	84.305	2015-01 ED-IES-15-D-0003	53,157	-
Research in Special Education	84.324		693,736	278,286
Through Oregon Research Institute	84.324	R324A150221	251,744	-
SUBTOTAL DEPARTMENT OF EDUCATION			<u>1,069,905</u>	<u>278,286</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Department of Health and Human Services Contracts	93.000		261,316	-
Through Duke Clinical Research Institute	93.000	CE 01-120	21,420	-
Through Duke Clinical Research Institute	93.000	NICHD-2011-POPS	20,408	-
Through Duke Clinical Research Institute	93.000	NICHD-2011-POP01	8,107	-
Through Duke Clinical Research Institute	93.000	NICHD-2015-REP01	8,760	-
Through Duke Clinical Research Institute	93.000	218092	3,017	-
Through Duke Clinical Research Institute	93.000	NICHD-2011-POP01	51	-
Through Duke Clinical Research Institute	93.000	NICHD-2012-01-SIL01	11,211	-
Through Duke Clinical Research Institute	93.000	NICHD-2012-02-Staph	1,050	-
Through Duke Clinical Research Institute	93.000	NICHD-2012-CLIN01	-	-
Through Duke Clinical Research Institute	93.000	RSN-C PTN POPS	20,775	-
Through Espira, Inc.	93.000	Exosome and Oncosome	(520)	-
Through University of Alabama Birmingham	93.000	000509729-006 16-0095	14,372	-
Department of Health and Human Services Administration for Children and Families Sexual Risk Avoidance Education	93.060		328,999	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

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Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		791,131	-
Through National American Heart Association	93.077	FX-ATRAC-UL1	383,183	-
Blood Disorder Program: Prevention, Surveillance, and Research			-	-
Through University of North Carolina	93.080	5103566	18,411	-
Through University of North Carolina	93.080	5109318	18,985	-
Healthy Marriage Promotion and Responsible Fatherhood Grants			-	-
Through Fatherhood Research & Practice Network	93.086	GB170637	12,017	-
Food and Drug Administration Research	93.103	HHSF223201810171C	154,941	-
Through Duke University	93.103	CTT1-001	(9,528)	-
Maternal and Child Health Federal Consolidated Programs			-	-
Through Georgetown University	93.110	M-0032-PTA:37000-201-CCLS	29,104	-
Through Texas Health Institute	93.110	Evaluation Services	50,000	-
Adolescent Family Life Research Grants through Texas Health Institute	93.111	THI-2016-01	5,312	-
Biological Response to Environmental Health Hazards	93.113		4,132,279	18,340
Through University of Alabama at Birmingham	93.113	000520645-001	153,133	-
Oral Disease and Disorders Research	93.121		4,238,609	326,940
Through Georgia Institute of Technology	93.121	RJ852-G1	132,504	-
Through Research Foundation for SUNY at Buffalo	93.121	1R21DE027201-01	29,103	-
Through University of Bristol	93.121	ORCA 61045	(340)	-
Through University of Florida	93.121	UFDSP00012235	18,776	-
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,238,876	615,746
NIEHS Hazardous Waste Worker Health and Safety Training			-	-
Through Duke University	93.142	2037193	24,195	-
Through Emory University	93.142	T953523	31,819	-
Through Emory University	93.142	A091861	53,733	-
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		1,351,779	157,495
Human Genome Research	93.172		743,919	435,175
Through Baylor University	93.172	7000000774 CSER perceived	5,683	-
Through HudsonAlpha Institute for Biotechnology	93.172	2013-11-Amendment 2	792	-
Through HudsonAlpha Institute for Biotechnology	93.172	20000.001.04-02	515	-
Through HudsonAlpha Institute for Biotechnology	93.172	20000.044.01-01	12,281	-
Through HudsonAlpha Institute for Biotechnology	93.172	20000.044.02-01	68,280	-
Through HudsonAlpha Institute for Biotechnology	93.172	UM1HG007301	(792)	-
Through University of California/San Francisco	93.172	CAF-PINT	1,548	-
Research Related to Deafness and Communication Disorders	93.173		690,588	-
Through University of Kentucky Research Foundation	93.173	3200001875-19-005	26,874	-
Disabilities Prevention through Special Olympics	93.184	Inclusive Health Resource	17,263	-
Research and Training in Complementary and Alternative Medicine	93.213		664,954	-
Research on Healthcare Costs	93.226		249,975	43,379
Through University of Kentucky Research Foundation	93.226	3200001911-19-081	9,054	-
Mental Health Research Grants	93.242		106,527	34,161
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243		526,748	101,102
Universal Newborn Hearing Screening through State of Kentucky	93.251	SC-767-1800004697v1	33,362	-
Occupational Safety and Health Research Grants	93.262		(1,880)	-
Alcohol Research Programs	93.273		4,702,432	212,377
Through Cleveland Clinic Foundation	93.273	728-SUB	37,192	-
Through EndoProtech Inc.	93.273	LIVER DIS R44AA021331	57,845	-
Through University of California, San Diego	93.273	56449095 / S90000837	115,125	-
Through Vanderbilt University	93.273	VUMC 64149	201,077	-
Drug Abuse Research Programs			-	-
Through University of North Carolina	93.279	20150048.1	8,778	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		113,093	-
Through Bionic Eye Technologies, Inc.	93.286	5U01EB018873-03	150,552	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

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Through Wake Forest University	93.286	WFUHS 115350	8,656	-
Trans-NIH Research Support	93.310		1,622,223	25,230
Through Duke University	93.310	2037688 NOWS	35,972	-
Through Massachusetts General Hospital	93.310	229365	19,925	-
Through Massachusetts General Hospital	93.310	229365	56,155	-
Through Massachusetts General Hospital	93.310	233284 4UH3OD023253-	105,504	-
Through Ohio State University	93.310	60059325	18,315	-
Through University of Florida	93.310	UFDSP00011913	2,876	-
Through University of Florida	93.310	UFDSP00012321	68,856	-
Through University of Florida	93.310	UFDSP00012341	76,009	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program			-	-
Through State of Kentucky	93.314	SC-767-1800004697v1	44,279	-
Through State of Kentucky	93.314	PO2 767 1700004852 2	(1,210)	-
Through State of Kentucky	93.314	PO2 767 17000048521	(634)	-
Paralysis Resource Center B - Cooperative Agreements (Discretionary Grants)			-	-
Through Christopher and Dana Reeve Foundation	93.325	NRN-2017	(4,996)	-
Nursing Research	93.361		70,636	-
Through University of Kentucky Research Foundation	93.361	3200001034-19-012	11,174	-
Sickle Cell Treatment Demonstration Program through Carolinas Medical Center	93.365	3000301054 (A17-0142-S004	49,527	-
Cancer Cause and Prevention Research	93.393		1,083,533	342,686
Through Baylor College of Medicine	93.393	7000000530	71,790	-
Through Baylor College of Medicine	93.393	CA187143	10,574	-
Through Georgia Regents/Augusta State University	93.393	Educational Program	(761)	-
Through University of Kansas Medical Center	93.393	QU866910	12,316	-
Cancer Detection and Diagnosis Research	93.394		127,231	-
Through University of Massachusetts	93.394	OSP2016157	32,812	-
Through Wake Forest University	93.394	WFUHS 113201	1,601	-
Cancer Treatment Research	93.395		1,309,884	55,862
Through 3P Biotechnologies, Inc.	93.395	1R44CA221487-01	83,709	-
Through Alliance for Clinical Trials in Oncology	93.395	Z11102	55	-
Through Alliance for Clinical Trials in Oncology	93.395	A221505	76	-
Through Brigham & Women's Hospital	93.395	Alliance A151216	523	-
Through Children's Hospital of Philadelphia	93.395	U10CA180886	35,158	-
Through Children's Hospital of Philadelphia	93.395	APEC14B1	1,778	-
Through Children's Hospital of Philadelphia	93.395	COG AHOD1331	1,466	-
Through Children's Hospital of Philadelphia	93.395	COG AALL1331	-	-
Through Children's Hospital of Philadelphia	93.395	IUG1CA189955-01	-	-
Through FasCure Therapeutics LLC	93.395	NOVEL ADJUVANT SYSTE	6,523	-
Through NRG Oncology Foundation, Inc.	93.395	GOG-0281	1,841	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG C0116	19,343	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG0538	192	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG 0631	226	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG -0614	3,437	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG0920	54	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG-0413	8,028	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG1008	14	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG-0937	3,585	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG 1304	135	-
Through Southwest Oncology Group	93.395	ECOG 1505	11	-
Through Southwest Oncology Group	93.395	ECOG E5103	2	-
Through University of Michigan	93.395	SWOG-80405 CA32102	11,169	-
Through University of Michigan	93.395	SWOG R-04 CSRC0297	7,930	-
Through University of Michigan	93.395	SWOG NCCTG-N0147	5,588	-

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FOR THE YEAR ENDED JUNE 30, 2019**

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Through University of Michigan	93.395	NSABBP-B40	24,967	-
Through Wake Forest University	93.395	WFUHS 113942	5,552	-
Cancer Biology Research	93.396		1,160,876	-
Through University of Nebraska Medical Center	93.396	35-5140-2063-001	56,136	-
Cancer Research Manpower	93.398		705,306	-
Refugee and Entrant Assistance_State Administered Programs through Catholic Charities	93.566	269-108080-2018	9,121	-
Head Start through Jefferson County Public Schools	93.600	(FED)JCPS Early Childhood	2,764	-
Children's Justice Grants to States through University of Kentucky Research Foundation	93.643	3210000967-19-116	57,141	-
Child Welfare Services Training Grants			-	-
Through University of Nebraska-Lincoln	93.648	24-0520-0249-003	484,224	-
Foster Care_Title IV-E			-	-
Through Eastern Kentucky University	93.658	453610-19-118	117,983	-
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance			-	-
Through Academic Pediatric Association	93.733	1H23IP000950	2,458	-
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).			-	-
Through State of Kentucky	93.815	PO2 728 1600006176 1	-	-
Through State of Kentucky	93.815	SC 728 190000117 v1	166,108	-
Heart and Vascular Diseases Research	93.837		7,249,421	169,494
Through Children's Hospital Boston	93.837	GENFD0001310440	1,979	-
Through Children's Hospital Boston	93.837	GENFD0001508019	159,216	-
Through Children's Hospital Boston	93.837	GENFD0001603649	11,964	-
Through Children's Hospital of Philadelphia	93.837	FP11498A1-SUB16-07	3,466	-
Through Cor Habere Group	93.837	1R43HL142337-01	34,156	-
Through EndoProtech, Inc.	93.837	2R44HL132649-2	162,655	-
Through Ension, Inc.	93.837	PED LIFE SUPPORT	56,016	-
Through HeartWare, Inc.	93.837	5R44HL103014-03	(15,031)	-
Through Inspired Therapeutics LLC	93.837	1R43HL144214-01	5,882	-
Through Myocardial Assist Systems & Technology	93.837	1R43HL142385-01	34,856	-
Through National American Heart Association	93.837	FX-ATRAC-2U54HL120183-UL-	1,449,619	-
Through New York University Medical School	93.837	PV-10-EA-02	11,526	-
Through University of Alabama at Birmingham	93.837	000514985-002	10,657	-
Through University of Michigan	93.837	000514985-002	45,558	-
Through University of Texas Medical Branch	93.837	17-064	134,361	-
Through University of Texas at Houston	93.837	CONCERT-HF	204,002	-
Through University of Texas at Houston	93.837	5UM1HL087318-09	15,605	-
Through Yale University	93.837	EXERCISE IN GENETIC	4,380	-
Lung Diseases Research	93.838		121,837	-
Through Johns Hopkins University	93.838	2003043501	41,610	-
Through Mayo Clinic	93.838	1U01HL108712-01	(157)	-
Through University of Florida	93.838	UFDSP00011610	14,312	-
Blood Diseases and Resources Research	93.839		295,446	-
Through All Children's Research Institute, Inc.	93.839	ACRI 38-001 DOTT Trial	303	-
Through Rutgers University	93.839	SUB00000047	140,829	-
Through University of Minnesota	93.839	N005655201	14,304	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,533,690	-
Through Massachusetts General Hospital	93.846	226989	3,553	-
Through Oklahoma Medical Research Foundation	93.846	0246-05LOUI/S1610478	(4,789)	-
Through University of Chicago	93.846	FP050821	18,180	-
Diabetes, Endocrinology, and Metabolism Research	93.847		1,801,518	-
Through Arkansas Chn. Hosp. Res. Institute	93.847	Acetaminophen	1,067	-
Through Exscien Corporation	93.847	INSULIN RESIST TREAT	50,276	-
Through Fascure Therapeutics, LLC	93.847	1R41DK111314-01A1	34,681	-
Through Nationwide Children's Hospital	93.847	700094-0818, 819-00	213,447	-

**UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2018 Expenditures	Amount Provided to Subrecipients
Through Nationwide Children's Hospital	93.847	700043-0519-00	3,601	-
Through Noveratech, LLC	93.847	2R44DK105692-02	134,403	-
Through Ohio State University	93.847	60061677	-	-
Through Rush University Medical Center	93.847	13032902-Sub3	72	-
Through TherapyX, Inc.	93.847	1R44DK117687-01A1	56,339	-
Through University of Minnesota	93.847	N005115011	13,734	-
Through University of South Florida	93.847	TN01 TYPE 1 UDK097835A	1,741	-
Through University of South Florida	93.847	nbvgv TYPE 1 TN-16	1,137	-
Through University of South Florida	93.847	1qPROTOCOL TN-10	775	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		3,912,253	252,087
Through Massachusetts General Hospital	93.853	INO-PD-P3-2014	6,452	-
Through University of Cincinnati	93.853	010785-136706	6,053	-
Through University of Washington	93.853	UWSC7771	179,417	-
Allergy, Immunology and Transplantation Research	93.855		6,417,290	1,732,807
Through Arrevus, Inc.	93.855	1R41AII42726-01A1	5,179	-
Through Children's Hospital Boston	93.855	5R01AI084011-03	2,843	-
Through Children's Hospital Boston	93.855	5R01AI084011-04	975	-
Through Dana Farber Cancer Institute	93.855	1261703	34,932	-
Through Duke Clinical Research Inst.	93.855	16-0011	126	-
Through Duke Clinical Research Inst.	93.855	PROPEL	7,201	-
Through Indiana University	93.855	BL-4624260-ULRF	15,560	-
Through Massachusetts General Hospital	93.855	5R01AII14552-05 225	13,541	-
Through Massachusetts General Hospital	93.855	229712	3,748	-
Through Medigen, Inc.	93.855	2R44AI094863-03A1	240,142	-
Through Rosalind Franklin University of Medicine	93.855	212221UL	18,221	-
Through University of California-Berkeley	93.855	00009352	21,323	-
Through University of Minnesota	93.855	N004761501	12,545	-
Through University of Tennessee	93.855	19-3799-LOU	33,478	-
Through University of Texas Medical Branch	93.855	18-84463	93,391	-
Microbiology and Infectious Diseases Research	93.856		299,370	-
Pharmacology, Physiology, and Biological Chemistry Research	93.859		10,105,400	1,842,564
Through Research Foundation for SUNY at Buffalo	93.859	R1059229	(317)	-
Through University of Kentucky Research Foundation	93.859	320000086-16-014	43,805	-
Through University of Utah	93.859	10030565-LOU	57	-
Through XLerateHealth, LLC	93.859	1UT2GM130174-01	25,160	-
Center for Research for Mothers and Children	93.865		689,042	-
Through Stanford University	93.865	61281978-105015	23,386	-
Through Regents of the Univ of California	93.865	A19-0460-S001	102,666	-
Through University of Arkansas	93.865	51460 ACT NOW	2,429	-
Through University of Arkansas	93.865	51460 Salary Support	17,313	-
Through University of Arkansas	93.865	51460 228446 VDORA1	22,527	-
Aging Research	93.866		1,368,694	146,239
Through University of Kansas Medical Center	93.866	ZAP0050	50,422	-
Vision Research - Retinal and Choroidal Diseases Research	93.867		3,821,472	506,207
Through Johns Hopkins University	93.867	MERIT Trial PO 2003556348	9,531	-
Through Ohio State University	93.867	60047172	74,473	-
Through University of Idaho	93.867	ABK809-SB-001	68,619	-
Through Virginia Tech Carilion	93.867	432007-19111	37,219	-
Through Washington University St. Louis School of Medicine	93.867	WU-16-123-MOD-3	2,016	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	I76HA00536-19-00 / 5H76HA00536-20-t	540,614	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			72,315,264	7,017,891

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2018 Expenditures	Amount Provided to Subrecipients
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				
United States Agency for International Development Contract Through Institute of International Education	98.000	2747-01-UL IC Study	235,143	-
Through National Academy of Sciences	98.000	2000007145	24,716	-
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			<u>259,859</u>	<u>-</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>86,792,644</u>	<u>8,371,598</u>
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
SPECIAL EDUCATION (IDEA) CLUSTER				
DEPARTMENT OF EDUCATION				
Special Education_ Grants to States Through Jefferson County Public Schools	84.027	JCPS Disproportionality	141,003	-
Through State of Kentucky	84.027	PON2 540 16000026151	(1,595)	-
Through State of Kentucky	84.027	PON2 540 16000002548	14	-
Through State of Kentucky	84.027	PON2 540 1700002158	27,000	-
Through State of Kentucky	84.027	PON2 5401700001845 1	102,032	-
Through State of Kentucky	84.027	PON2 540 1700002720	78,195	-
Through State of Kentucky	84.027	PON2 540 1900000687	833,265	365,880
Through State of Kentucky	84.027	PON2 540 1900000682	40,961	-
Through State of Kentucky	84.027	PON2 540 1900000674	325,722	-
SUBTOTAL DEPARTMENT OF EDUCATION			<u>1,546,597</u>	<u>365,880</u>
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			<u>1,546,597</u>	<u>365,880</u>
TRIO CLUSTER				
DEPARTMENT OF EDUCATION				
TRIO - Student Support Services	84.042		249,867	-
TRIO - Talent Search	84.044		194,271	-
TRIO - Upward Bound	84.047		731,729	-
SUBTOTAL DEPARTMENT OF EDUCATION			<u>1,175,867</u>	<u>-</u>
TOTAL TRIO CLUSTER			<u>1,175,867</u>	<u>-</u>
MEDICAID CLUSTER				

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2018 Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Medical Assistance Program Through Eastern Kentucky University	93.778	PON2 736 1700002784	(3,367)	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			(3,367)	-
TOTAL MEDICAID CLUSTER			(3,367)	-
TOTAL SPECIAL CLUSTERS			2,719,097	365,880
OTHER PROGRAMS				
DEPARTMENT OF AGRICULTURE				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Through State of Kentucky	10.557	PO2 728 1600004675 1	4,443	-
Through State of Kentucky	10.557	SC 728 1900000102 1	301,499	-
SUBTOTAL DEPARTMENT OF AGRICULTURE			305,942	-
DEPARTMENT OF DEFENSE				
Department of Defense Contracts	12.000		44,120	-
Basic through National Science Teachers' Association	12.630	19-871-017	7,881	-
Information Cybersecurity Grant Program	12.902		297,576	-
SUBTOTAL DEPARTMENT OF DEFENSE			349,577	-
DEPARTMENT OF JUSTICE				
Department of Justice Contract through Engility Corp.	16.000	Mali Police Training	41,432	-
Legal Assistance for Victims Through Legal Aid Society, Inc.	16.524	X9-00D52316-0	-	-
SUBTOTAL DEPARTMENT OF JUSTICE			41,432	-
DEPARTMENT OF LABOR				
Employment Service/Wagner-Peyser Funded Activities through Kentucky Science and Technology Corp.	17.207	Veterans Accelerated	50,533	-
DEPARTMENT OF STATE				
B - Cooperative Agreements, B - Project Grants	19.703		10,790	-

**UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2018 Expenditures	Amount Provided to Subrecipients
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
National Aeronautics and Space Administration Contract through University of Kentucky Research Foundation	43.000	3200000161-19-192	4,973	-
Education	43.000	3210000183-19-205	12,895	-
Through University of Kentucky Res. Fdn.	43.008	3200000722-17-004	22,927	-
Through University of Kentucky Res. Fdn.	43.008	3210000183-19-155	14,936	-
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			55,731	-
NATIONAL ENDOWMENT FOR THE ARTS				
Promotion of the Arts_Grants to Organizations and Individuals	45.024		-	-
NATIONAL SCIENCE FOUNDATION				
Education and Human Resources Through University of Kentucky Res. Fdn.	47.076	3200002015-19-040	35,638	-
ENVIRONMENTAL PROTECTION AGENCY				
Pollution Prevention Grants Program	66.708		84,193	-
Through State of Kentucky	66.708	PON212918000008752	132	-
Source Reduction Assistance	66.717		23,976	-
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY			108,301	-
DEPARTMENT OF EDUCATION				
Department of Education Contracts Through University of Florida	84.000	1700517025, 1800563663	20,828	-
Career and Technical Education-Basic Grants to States Through State of Kentucky	84.048	PON2 5401700002917 1	187	-
Through State of Kentucky	84.048	PON2 540 1900001137	31,065	-
Through State of Kentucky	84.048	PON2 540 1900001146	94,015	-
Special Education_Grants for Infants and Families with Disabilities Through State of Kentucky	84.181	SC 728 1900000061 1	435,296	-
Special Education - State Program Improvement Grants for Children with Disabilities Through State of Kentucky	84.323	PON2 540 1600000488 1	(84)	-
Through State of Kentucky	84.323	PON2 540 1700000388 1	30,323	-
Through State of Kentucky	84.323	PON2 540 1800000815 1	206,068	-
Through State of Kentucky	84.323	PON2 540 1900002720 1	323,070	-
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		278,813	-
Mathematics and Science Partnerships Through Arizona Dept. of Education	84.366	ADED14-000011	10,160	-
Through Jefferson County Public Schools	84.366	Math Science Partnership	15,747	-
Through State of Kentucky	84.366	PON2 540 1700000620 1	(157)	-
Through State of Kentucky	84.366	PON2 540 1800000884 1	84,094	28,212

**UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2018 Expenditures	Amount Provided to Subrecipients
ARRA - Investing in Innovation (i3) Fund Through National Writing Project	84.411	92-KY03-2018i3C3WP	226,241	12,928
SUBTOTAL DEPARTMENT OF EDUCATION			1,755,666	41,140
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Department of Health and Human Services Contracts				
Through Duke University	93.000	DMID 14-0079	279	-
Through Special Olympics	93.000	U27 DD001156-03-02	9,275	-
Sexual Risk Avoidance Education	93.060	90SR0023-01-00	85,615	-
Public Health Emergency Preparedness			-	-
Through State of Kentucky	93.069	PO2 728 160000050531	8,934	-
Through State of Kentucky	93.069	SC 728 1900000141v1	49,767	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		1,108,191	-
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse			-	-
Through Eastern Kentucky University	93.087	453620-19-116	15,828	-
Model State Supported Area Health Education Centers	93.107		584,297	367,425
Coordinated Services and Access to Research for Women, Infants, Children & Youth	93.153		426,856	-
Disabilities Prevention			-	-
Through American Academy of Physicians Medicine	93.184	Physical Medicine & Rehab	13,831	-
Through Special Olympics	93.184	Inclusive Health Resource	9,959	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243		91	-
Centers for Disease Control & Prevention: Investigations and Technical Assistance			-	-
Through State of Kentucky	93.283	SC 728 1900000141v1	46,955	-
Through State of Kentucky	93.283	PON2 728 1600002294 1	26,142	-
Through State of Kentucky	93.283	PO2 728 16000050111	(1,858)	-
Through State of Kentucky	93.283	SC 728 1900000204 1	89,451	-
Through State of Kentucky	93.283	SC 728 1900000153 1	111,877	-
Through University of Kentucky Research Foundation	93.283	3200001340-18-074	(987)	-
Through University of Kentucky Research Foundation	93.283	3200001587-18-239	3,494	-
National State Based Tobacco Control Programs			-	-
Through State of Kentucky	93.305	PON2 7281600002074 1	(2,315)	-
Through State of Kentucky	93.305	PON2 728 1800001922 1	28,601	-
Affordable Care Act (ACA) Public Health Training Centers Program			-	-
Through Emory University	93.516	T846278	20,395	-
Through Emory University	93.516	T983670	20,408	-
Through Eastern Kentucky University	93.558	453613-19-120	91,365	-
Refugee and Entrant Assistance, State Administered Programs			-	-
Through Catholic Charities, Inc.	93.566	26-108080-2019	28,795	-
Head Start			-	-
Through Ohio Valley Education Cooperative	93.600	FY18 OVEC - UofL Early	4,782	-
Through Ohio Valley Education Cooperative	93.600	OVEC Year IV	134,961	-
Assistance for Torture Victims	93.604	90ZT10173-03-00	79,167	-
Children's Justice Grants to States			-	-
Through State of Kentucky	93.643	SC 736 1800004122 1	337,020	-
Adoption Opportunities	93.652		308,728	140,686
Foster Care Title IV-E			-	-
Through Eastern Kentucky University	93.658	453600-19-119	122,121	-
Through Eastern Kentucky University	93.658	453602-19-117	198,088	-
Through Eastern Kentucky University	93.658	PON2 736 1700002784	1,570	-

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2018 Expenditures	Amount Provided to Subrecipients
Through Eastern Kentucky University	93.658	PON2 736 1700002784	3,375	-
Through Eastern Kentucky University	93.658	PON2 736 1700002784	(510)	-
Through Eastern Kentucky University	93.658	PON2 736 1700002784	-	-
Through Eastern Kentucky University	93.658	453603-19-115	156,496	-
Through Eastern Kentucky University	93.658	453605-19-121	8,858	-
Sobriety and Treatment Recovery			-	-
Through Eastern Kentucky University	93.674	453738-19-237	17,607	-
Mental and Behavioral Health Education and Training Grants	93.732		473,000	-
Organized Approaches to Increase Colorectal Cancer Screening			-	-
Through State of Kentucky	93.800	SC72818000041881	28,184	-
Heart and Vascular Diseases Research through Massachusetts General Hospital	93.837	5U01HL123336-02	2,450	-
HIV Care Formula Grants			-	-
Through State of Kentucky	93.917	PON2 728 1800002133	996,197	-
Through State of Kentucky	93.917	PON2 728 1600002326	82,895	-
Through State of Kentucky	93.917	PO2 728 1600005009 1	(14,273)	-
Through State of Kentucky	93.917	PO2 728 1600005009 2	32,999	-
Through State of Kentucky	93.917	SC 728 1900000051	1,104,797	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5H76HA00536-18-00	1,103,014	-
Ryan White HIV/AIDS Dental Reimbursements	93.924		339,118	-
Heart Disease and Stroke Program			-	-
Through State of Kentucky	93.945	PON2 728 1800001695	81,385	16,930
Geriatric Education Centers	93.969		995,164	122,695
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			-	-
Through University of Kentucky Research Foundation	93.898	3200001907-19-038	35,933	-
Maternal and Child Health Services Block Grant			-	-
Through State of Kentucky	93.994	P02 767 1600005577 1	(2,811)	-
Through State of Kentucky	93.994	SC 728 1900000063 1	379,189	-
Through State of Kentucky	93.994	SC 728 1900000058 1	126,558	-
Through State of Kentucky	93.994	PON2 728 1900002970	322,590	-
Through State of Kentucky	93.994	PO2 728 100004087	516	-
Through State of Kentucky	93.994	PO2 728 1600004795 1	29,677	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			10,264,091	647,736
TOTAL OTHER PROGRAMS			12,977,701	688,876
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 288,121,536	\$ 9,426,354

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) of the University of Louisville (University) has been prepared in the format as set forth in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The purpose of the Schedule is to present a consolidated summary of those expenditures of the University for the year ended June 30, 2019, which has been financed by the U.S. Government (Federal awards). For purposes of the Schedule, Federal awards include all Federal assistance and procurement relationships entered into directly and indirectly between the University and the Federal government and sub-awards from non-federal organizations made under federally sponsored agreements.

The accounting principles followed by the University and used in preparing the Schedule are as follows:

The schedule of expenditures of federal awards includes amounts expended by the University and its affiliated corporation, the University of Louisville Research Foundation, Inc.

Deductions (expenditures) for direct costs are recognized as incurred using the cash method of accounting and the cost accounting principles contained in Uniform Guidance. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Moreover, expenditures include a portion of costs associated with general University activities (facilities and administrative costs) which are allocated to awards under negotiated formulas commonly referred to as indirect cost rates. The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2019

NOTE 2 – NON-CASH FINANCIAL ASSISTANCE

Outstanding loan balances at June 30, 2019 were as follows:

	<u>CFDA #</u>	<u>Total</u>
Federal Perkins Loan Program	84.038	\$ 6,578,426
Health Professions Student - Medical	93.342	(34)
Health Professions Primary Care - Medical	93.342	3,652,347
Health Professions Student Loans - Dental	93.342	4,248,995
Nursing Student Loans	93.364	21,883
Loans to Disadvantaged Students - Medical	93.342	940,404
Loans to Disadvantaged Students - Dental	93.342	<u>25,364</u>
 Total student loans outstanding		 <u><u>\$ 15,467,385</u></u>

Loans received by students for the period ending June 30, 2019 were as follows:

	<u>CFDA #</u>	<u>Total</u>
William D. Ford Federal Direct Loan Program	84.268	\$ 145,671,149
Health Professions Primary Care - Medical	93.342	204,096
Health Professions Student Loans - Dental	93.342	715,000
Loans to Disadvantaged Students - Medical	93.342	166,672
Loans to Disadvantaged Students - Dental	93.342	<u>20,000</u>
 Total non-cash financial assistance		 <u><u>\$ 146,776,917</u></u>



**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**

Board of Trustees
University of Louisville
Louisville, Kentucky

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 financial statements of University of Louisville, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 3, 2019.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, as described in our report on the University's financial statements. Other auditors audited the financial statements of the University Medical Center (a discretely presented component unit) in accordance with *Government Auditing Standards*, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the University of Louisville Foundation, Inc. and Affiliates, University of Louisville Real Estate Foundation, Inc., University of Louisville Physicians, Inc. (discretely presented component units), were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance with those entities.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered University of Louisville's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of University of Louisville's internal control. Accordingly, we do not express an opinion on the effectiveness of University of Louisville'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-001, 2019-002 and 2019-003 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether University of Louisville's 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2019-001, 2019-002 and 2019-003.

University of Louisville's Response to Findings

University of Louisville's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. University of Louisville's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



CliftonLarsonAllen LLP

St. Louis, Missouri
October 3, 2019



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
University of Louisville
Louisville, Kentucky

Report on Compliance for Each Major Federal Program

We have audited University of Louisville's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of University of Louisville's major federal programs for the year ended June 30, 2019. University of Louisville's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of University of Louisville's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about University of Louisville's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, University of Louisville complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed 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 2019-004, 2019-005 and 2019-006. Our opinion on each major federal program is not modified with respect to these matters.

University of Louisville's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. University of Louisville's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2019-004, 2019-005, 2019-006 and 2019-007 that we consider to be significant deficiencies.

University of Louisville's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. University of Louisville's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of University of Louisville as of and for the year ended June 30, 2019, and have issued our report thereon dated October 3, 2019, which contained an unmodified opinion on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, as described in our report on the University's financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



CliftonLarsonAllen LLP

St. Louis, Missouri
October 3, 2019

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes x no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? x yes _____ none reported

Noncompliance material to financial statements noted? x yes _____ no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ yes x no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? x yes _____ none reported

Type of auditors' report issued on compliance for major programs? Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance x yes _____ no

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Various	Student Financial Aid Cluster

* See the Schedule of Expenditures of Federal Awards for identification of CFDA numbers applicable to the major programs.

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000/ \$750,000

Auditee qualified as low-risk auditee? x yes _____ no

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Required Reporting for the Pell Grant Program:

Sample Description	OPEID	Sample		Sample was Drawn	
		Students Receiving Pell (#)	Pell Disbursed (\$)	Students Receiving Pell (#)	Pell Disbursed (\$)
Eligibility	00199900	27	\$ 127,573	5,051	\$ 21,709,707
Return of Title IV (1)	00199900	19	\$ 34,777	268	\$ 739,910
Reporting to COD - 25 Disbursements (2)	00199900	25	\$ 58,011	5,051	\$ 21,709,707
(1) Overlap of Students tested for Eligibility	00199900	2	\$ 4,712	268	\$ 739,910
(2) All 25 students tested for Reporting to COD were also tested for Eligibility					

Required Reporting for the Direct Loan Program

Sample Description	OPEID	Sample		Sample was Drawn	
		Students Receiving Direct Loan (#)	Direct Loan Disbursed (\$)	Students Receiving Direct Loan (#)	Direct Loan Disbursed (\$)
Eligibility	00199900	40	\$ 342,043	9,127	\$ 145,671,149
Return of Title IV (1)	00199900	28	\$ 209,274	350	\$ 2,459,250
Reporting to COD (2)	00199900	15	\$ 42,820	9,127	\$ 145,671,149
(1) Overlap of Students tested for Eligibility	00199900	1	\$ 12,500	350	\$ 2,459,250
(2) All 15 students tested for Reporting to COD were also tested for Eligibility					

Required Reporting for Findings:

Finding Number	Student Identifier	OPEID	Pell Disbursed (\$)	Pell Under-Payment (\$)	Pell Over-Payment (\$)	Direct Loan Disbursed (\$)	Direct Loan Under-Payment (\$)	Direct Loan Over-Payment (\$)
None								

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

Required Reporting for Instances of Non-Compliance Determined to be Immaterial:

Summary of Non-Compliance	Student Identifier	OPEID	Pell Disbursed (\$)	Pell Under-Payment (\$)	Pell Over-Payment (\$)	Direct Loan Disbursed (\$)	Direct Loan Under-Payment (\$)	Direct Loan Over-Payment (\$)
None								

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section II – Financial Statement Findings

2019-001 Inadequate Controls Over Timesheet Approval

Type of Finding: Significant Deficiency in Internal Control

Condition: During the testing of payroll disbursements for 77 employees, the auditors noted four instances where the employee's time sheet was not reviewed and approved by their supervisor.

Criteria: Internal controls should be in place to provide reasonable assurance that the financial statements are prepared accurately and that significant balances have been reviewed. Per University policies, hourly employee's timesheets must be approved by the individual employee and the individual's immediate supervisor. Pay rates and performance increases must be approved by the Vice President and Dean.

Cause: The University's payroll system allows employees to be paid without documented approval of their timesheets, however, control are not in place to ensure those timesheets are reviewed after the payroll has been processed.

Effect: Failure to properly review and approve timesheets could result in erroneous or fraudulent transactions and/or payroll disbursements recorded in the general ledger system.

Recommendation: The University should enforce controls that are currently in place to ensure timesheets are reviewed prior to processing payroll.

Management's Response: The University's policy is for timesheets to be reviewed by a supervisor prior to being processed for payment by the Payroll department. In the event a timesheet is not reviewed in the timeframe needed for payroll processing, the worked time is processed and paid without the supervisors' review. In these cases, the supervisor is to review the timesheet after the fact. Monitoring the approval of timesheets is performed in conjunction with payroll processing activities. Reminders are sent to supervisors prior to payroll processing for the approval of timesheets. Exception reports are produced identifying timesheets that were not approved. The exception reports are sent to supervisors responsible for the timesheets. After a second reminder to the supervisors, a reminder is sent to department leadership for action. Further expansion of the monitoring is in process and will include expanding the notifications to additional departments.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section II – Financial Statement Findings (Continued)

2019-002 Lack of Supporting Audit Documentation

Type of Finding: Significant Deficiency in Internal Control

Condition: Throughout the audit process, the auditors noted supporting schedules for several of the University's major account balances in the statement of net position had large unreconciled differences to the trial balance. After further investigation by University personnel, it was discovered that several of these differences pertain to balances recorded in previous years for which there is no support.

Criteria: Reconciliation of transactions and accounts and creation of supporting schedules are essential for accurate financial record keeping, financial statements, and disclosures. These supporting documents substantiate balances represented in the financial statements.

Cause: The University's decentralized accounting environment allows for transactions to be initiated and approved at the department level, including asset and liability accruals. The justification and support for the transactions are retained at the department level which does not allow for an efficient way to review University balances and compile them into one single schedule or reconciliation.

Effect: Lack of supporting schedules and reconciliations may result in the preparation of Financial Statements that inaccurately reflect the financial position of the University.

Recommendation: The University should implement policies and procedures throughout the different departments to ensure transactions and balances representing assets, liabilities, revenues and expenses are being reconciled and reviewed on a monthly basis.

Management's Response: The diversity, size and scope of the University's operations results in decentralized recordkeeping and accounting. Departments have financial personnel that are responsible for monitoring fiscal activities, budgets and reconciling transactions. At the University-wide level, the Controller's Office provides oversight of activities that are over-arching, such as treasury, debt and capital assets, disbursements, and overall financial reporting. The University agrees that overall review of asset and liability accounts needs to be performed periodically throughout the fiscal year in addition to the monthly reconciliation of revenue and expense transactions that occur at the department level. The review will be incorporated into monthly financial statement preparation and review performed by the Controller and various financial personnel.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section II – Financial Statement Findings (Continued)

2019-003 Lack of Supporting Payroll Compensation and Timesheet Documentation

Type of Finding: Significant Deficiency in Internal Control

Condition: During the testing of payroll disbursements the auditors noted that in several instances, documentation to support employees' salary or pay rate, as well as supplemental compensation and timesheets could not be located by University staff. Additionally, the auditors noted the timeframe needed by University staff to locate documentation to support employee compensation and/or timesheets was, in some instances, nearly three months.

Criteria: Maintaining documents supporting employee time sheet efforts and employee compensation are essential for accurate financial reporting and documenting key controls are performed. These supporting documents substantiate that key internal controls and the proper level of oversight is being provided by management.

Cause: The University's decentralized structure places the responsibility of documenting and maintaining employee payroll files at the department level. As a result, justification and support for payroll transactions are retained the department level which does not allow for an efficient way for University management to properly oversee payroll transactions.

Effect: Failure to maintain and organize employee compensation files and timesheet effort documentation in a manner in which it can be readily accessible could result in fraudulent hours being reported, as well as payroll disbursements at unauthorized pay rates.

Recommendation: The University should create a centralized payroll filing system that maintains all employee files for all departments. Additionally, the payroll department should be responsible for overseeing all departments to ensure controls over the payroll process are properly performed and documented in a timely manner.

Management's Response: Documentation of individual payroll actions, such as time sheets, pay rate changes and job changes are kept electronically within the payroll system. A centralized depository for documents that affect multiple employees, such as across-the-board raises or equity adjustments, has been created and will hold approval memos, spreadsheets, and any additional communication necessary as backup for the changes that occur.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section III – Findings and Questioned Costs – Major Federal Programs

FINDING 2019-004 – Perkins Exit Counseling (Significant Deficiency/No Questioned Costs)

Federal Program: CFDA No. 84.038 Department of Education Federal Perkins Loan Program

Award Period: July 1, 2018 to June 30, 2019

Criteria: 34 CFR 674.42(b) - Exit counseling - An institution must ensure that exit counseling is conducted with each borrower either in person, by audiovisual presentation, or by interactive electronic means. The institution must ensure that exit counseling is conducted shortly before the borrower ceases at least half-time study at the institution. As an alternative, in the case of a student enrolled in a correspondence program or a study-abroad program that the institution approves for credit, the borrower may be provided with written counseling material by mail within 30 days after the borrower completes the program. If a borrower withdraws from the institution without the institution's prior knowledge or fails to complete an exit counseling session as required, the institution must ensure that exit counseling is provided through either interactive electronic means or by mailing counseling materials to the borrower at the borrower's last known address within 30 days after learning that the borrower has withdrawn from the institution or failed to complete exit counseling as required.

Condition: Students who entered repayment during the fall semester of 2018 did not receive exit counseling communications within the 30-day timeframe required.

Cause: University management has indicated that staff turnover in the Bursar's office contributed to the noncompliance.

Effect: Exit counseling communications with students entering Perkins repayment were not conducted timely.

Repeat Finding: Yes

Recommendation: We recommend that the Bursar's office implement internal control improvements in order to ensure compliance with this requirement. Separation dates must be updated in a timely manner to allow for communication to occur with the students within 30 days.

Views of Responsible Officials: The University has identified the management of student loans as an area of development. The correction implemented was the assignment of an individual in the Bursar's office the responsibilities of loan monitoring, including ensuring exit counseling materials are provided to students in the appropriate manner and time frame. The University will continue to monitor student loan activities and the resources available to perform these functions to address the timeliness of supplying materials to students.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

FINDING 2019-005 – Enrollment Reporting – Untimely Student Status Reporting (Significant Deficiency/No Questioned Costs)

Federal Program: Student Financial Aid Cluster

Award Period: July 1, 2018 to June 30, 2019

Criteria: 34 CFR 685.309 (b) - Enrollment Reporting - Unless it expects to submit its next student status confirmation report to the Secretary within the next 60 days, notify the Secretary within 30 days if it discovers that a Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who—(i) Enrolled at that school but has ceased to be enrolled on at least a half-time basis; (ii) Has been accepted for enrollment at that school but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (iii) Has changed his or her permanent address.

Condition: During the year, several student status changes were not properly reported to National Student Loan Data Systems (NSLDS) within the 30 day timeframe.

Cause: University management has indicated that enrollment status changes were sent to National Student Clearinghouse (NSC) within the 30 day timeframe, but due to delays at NSC, changes were not properly reported to NSLDS within the required timeframe.

Effect: Student enrollment status changes were not received by NSLDS within the 30 day timeframe required.

Repeat Finding: No

Recommendation: We recommend that the Bursar's office and the Financial Aid office review dates scheduled to submit student enrollment data and work with NCS to ensure that changes are properly reported within the 30 day timeframe required.

Views of Responsible Officials: In all instances reviewed during the audit, the University submitted files to NSC within the 30 day requirement. The files were not accepted by NSC and forwarded to NSLDS in a timely manner that resulted in the files being late. The issue resides with the time taken by NCS to accept the files. The University will continue to submit files within the accepted time frame. The University will also work with NSC to ensure the process to accept the files falls within the accepted time frame.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

FINDING 2019-006 – Enrollment Reporting - Untimely Error Correction (Significant Deficiency/No Questioned Costs)

Federal Program: Student Financial Aid Cluster

Award Period: July 1, 2018 to June 30, 2019

Criteria: NSLDS processes the file and returns an Acknowledgement/Error File that contains a count of accepted records and any error records. Error records must be corrected and returned within 10 days of the receipt of the Acknowledgement/Error File. The file is returned as an Error Correction file.

Condition: During the year, several student error records were not corrected and returned to NSLDS within 10 day timeframe required

Cause: University management has indicated that error record corrections were sent to NSC within the 10 day timeframe, but due to delays at NSC, changes were not properly reported to NSLDS within the required timeframe.

Effect: Error records were not corrected and received by NSLDS within the 10 day timeframe required.

Repeat Finding: No

Recommendation: We recommend that the Bursar's office and the Financial Aid office work with NCS to ensure that error record corrections are properly reported to NSLDS within the 10 day timeframe required.

Views of Responsible Officials: In all instances reviewed during the audit, the University submitted files to NSC within the 10 day requirement. The files were not accepted by NSC and forwarded to NSLDS in a timely manner that resulted in the files being late. The issue resides with the time taken by NSC to accept the files. The University will continue to submit files within the accepted time frame. The University will also work with NSC to ensure the process to accept the files falls within the accepted time frame.

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

FINDING 2019-007 – Gramm-Leach-Bliley Act – Student Information Security (Significant Deficiency/No Questioned Costs)

Federal Program: Student Financial Aid Cluster

Award Period: July 1, 2018 to June 30, 2019

Criteria: The Gramm-Leach-Bliley Act (Public Law 106-102) requires financial institutions to explain their information-sharing practices to their customers and to safeguard sensitive data. (16 CFR 314) The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act (16 CFR 313.3(k)(2)(vi)).

Condition: Under an institution’s Program Participation Agreement with the Department of Education and the Gramm-Leach-Bliley Act, schools must protect student financial aid information, with particular attention to information provided to institutions by the Department or otherwise obtained in support of the administration of the federal student financial aid programs.

During our audit procedures, it was noted that the College/University did not designate an individual to coordinate the information security program; perform a risk assessment that addresses the three areas noted in 16 CFR 314.4 (b) which are (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures and document safeguards for identified risks.

Cause: The University uses a third party IT service provider for IT related tasks and relied on that service provider to ensure all compliance requirements are met. However, the organization should have an individual designated internally to assure compliance with the requirements of the Gramm-Leach-Bliley Act. The organization did not perform an IT risk assessment tailored specifically to the organization, identify risks or address risks identified as required by the Gramm-Leach-Bliley Act. The compliance requirements related to the Gramm-Leach-Bliley Act was an addition made to the 2019 Compliance Supplement specifically relating to the Student Financial Aid Cluster. The Federal Trade Commission now considers Title IV-eligible institutions that participate in the Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act.

Effect: The student personal information could be vulnerable.

Repeat Finding: No

Recommendation: We recommend that the University designate an individual to oversee the information security function, engage a third party or perform the risk assessment for the three areas required by the Gramm-Leach-Bliley Act and ensure that there are documented safeguards for identified risks.

Views of Responsible Officials: The University will evaluate the current Information Technology security atmosphere under the guidance requirements of GLBA and establish oversight of the information security activities pertaining to student accounts and student financial aid. The responsibility for oversight and monitoring will reside with the appropriate manager familiar with the information technology policies and procedures.
