

MINUTES OF THE MEETING OF THE
AUDIT, COMPLIANCE, AND RISK COMMITTEE OF THE
BOARD OF DIRECTORS OF THE UofL RESEARCH FOUNDATION, INC., AND THE
BOARD OF TRUSTEES OF THE UNIVERSITY OF LOUISVILLE

June 22, 2023

In Open Session

Members of the Audit, Compliance, and Risk Committee of the UofL Research Foundation, Inc., Board of Directors and the UofL Board of Trustees met in the Jefferson Room, Grawemeyer Hall, Belknap Campus, on June 22, 2023 at 3:43 p.m., with members present and absent as follows:

Present: Dr. Larry Benz
Mr. Al Cornish
Ms. Mary Nixon, Chair Pro Tem

Absent: Mr. James Rogers, Chair

Other Trustees

Present: Mr. Jerry Abramson
Mr. Dorian Brown
Dr. Raymond Burse
Ms. Diane Medley
Dr. Eugene Mueller
Ms. Diane Porter
Mr. John Smith
Ms. Sherrill Zimmerman

From the

University: Dr. Kim Schatzel, President
Dr. Gerry Bradley, Interim Provost
Dr. Kevin Gardner, Executive Vice President for Research and Innovation
Mr. Dan Durbin, Executive Vice President for Finance and Administration
Dr. Gail DePuy, Senior Vice Provost
Ms. Angela Curry, General Counsel and Vice President for Legal Affairs
Dr. Toni Ganzel, Vice President for Academic Medical Affairs
Dr. Michael Mardis, Vice President for Student Affairs, Dean of Students
Mr. Lee Gill, Vice President for Institutional Equity
Ms. Sandy Russell, Vice President for Risk, Audit, and Compliance
Mr. Josh Heird, Vice President for Athletics and Athletic Director
Ms. Julie Dials, Interim Vice President for University Advancement
Mr. John Drees, Sr. Assoc. Vice President for Communications & Marketing
Ms. Shannon Rickett, Assoc. Vice President for Government Relations
Mr. Rick Graycarek, Vice President for Budget and Finance

Ms. Beverly Santamouris, Treasurer
Ms. Meg Campbell, Asst. Vice President for Planning, Design & Construction
Mr. John Karman, Executive Director of Communications
Dr. Cherie Dawson-Edwards, Vice Provost for Faculty Affairs
Mr. Robert Goldstein, Vice Provost for Assessment & Univ. Decision Support
Dr. Kelvin Thompson, Vice Provost, Online Strategy and Teaching Innovation
Ms. Sarah Lopez, Chief of Staff, Provost's Office
Ms. Kari Aikins, Director of Total Rewards in Human Resources
Ms. Julia Colins, Director of Budget and Financial Planning
Mr. Karim Elsayed, Senior Policy and Budget Analyst
Ms. Denitra Booker, Policy and Budget Analyst
Mr. Nathan Hedges, Policy and Budget Analyst
Mr. Nick Peak, Policy and Budget Analyst
Mr. Chris Wooton, Director of Internal Communications
Ms. Leslie Harper, Program Approval and Review Coordinator
Dr. Crystal Collins-Camargo, Interim Dean, Kent School of Social Work
Ms. Jill Mullaney, Interim Executive Director Business Operations
Mr. Zack McKay, Director of NIL Services & Engagement
Prof. Krista Wallace-Boaz, Faculty Athletics Representative, School of Music
Mr. Kevin Ledford, Enterprise Systems Programmer, Incoming Staff Senate Chair
Dr. Ronald Paul, Vice Dean for Faculty Affairs & Advancement, Medicine
Prof. Jason Saleem, Department of Industrial Engineering
Prof. Beth Spurlin, School of Medicine
Prof. Regina Roebuck, Department Chair of Classical and Modern Languages
Prof. Zhihui Sun, Department of Civil and Environmental Engineering
Mr. Jake Beamer, Dir. of Governance & Strategic Initiatives & Asst. Secretary

From the UofL

Foundation: Mr. Keith Sherman, Executive Director and COO

Others: Mr. Chris Suda, Clifton Larson Allen
Mr. Ethan Lay, Clifton Larson Allen
Ms. Mary Anne Ocampo, Sasaki Associates
Ms. Tanvi Sharma, Sasaki Associates

I. Call to Order

Ms. Nixon noted that Chair Rogers was unable to attend the meeting and asked her to chair in his stead. There were no objections.

Chair Pro Tem Nixon called the roll and having determined a quorum present, called the meeting to order at 3:43 p.m.

Approval of Minutes, 6-23-2022

Mr. Cornish made a motion, which Dr. Benz seconded, to approve the minutes of the June 23, 2022, meeting.

The motion passed.

Approval of Minutes, 10-28-2022

Dr. Benz made a motion, which Mr. Cornish seconded, to approve the minutes of the October 28, 2022 meeting.

The motion passed.

II. Action Item: Single Audit Report & Schedule of Expenditures

Mr. Suda presented the results of the Single Audit Report and Schedule of Expenditures, and then fielded questions from committee members.

Mr. Cornish made a motion, which Dr. Benz seconded, to approve the

President's recommendation that the Board of Trustees approve the Single Audit Report and the Schedule of Expenditures of Federal Awards for the year ended June 30, 2022, as attached.

The motion passed.

III. Action Item: FY24 Audit Services Plan

Vice President Russell briefed the committee on the Audit Services Project Plan, which is developed based on risk factors evaluated throughout the year. She noted that Audit Services will conduct activities as part of its Annual Audit Plan for July 1, 2023, to June 30 2024.

After the vice president fielded questions from the committee, Mr. Cornish made a motion, which Dr. Benz seconded, to approve the

President's recommendation that the Audit, Compliance, and Risk Committee of the Board of Trustees approve the Audit Services project plan for 2023-2024, as attached.

The motion passed.

IV. Report of the Vice President for Risk, Audit, and Compliance

Ms. Russell's report consisted of four updates: the external audit service plan; Risk, Audit, and Compliance Work Plans; general updates; and Name Image Likeness (NIL).

External Audit Service Plan

Mr. Suda briefed the committee on the external audit plan using the **attached** presentation. He discussed with committee members the audit engagement scope and deliverables, methodologies, risk assessment, timeline, accounting standards updates, and audit report changes that are different from the previous year.

No action was taken.

FY24 Risk, Audit, and Compliance Work Plans

Using the **attached**, Vice President Russell then presented the annual work plans of the Office of Athletic Compliance; Conflict Interest and Commitment Office; the Department of Enterprise Risk and Insurance; Information Security Compliance Office; and the University Integrity and Compliance office.

She then fielded questions from committee members.

No action was taken.

Updates

VP Russell's general updates were covered in the **attached** presentation. No action was taken after fielding the trustees' questions.

Name, Image, Likeness (NIL)

The vice president introduced Mr. McKay, who provided an update on the university's NIL program, called Elevate.

Using the **attached** presentation, Director McKay discussed how the Elevate program helps student-athletes maximize their NIL opportunities, develop life skills to make informed choices, and comply with applicable laws and policies.

Mr. McKay also shared statistics, partnerships and initiatives, and the Cardinals NIL Exchange. He then fielded questions from trustees.

No action was taken.

That concluded the Vice President's Report.

V. Executive Session

Mr. Cornish made a motion, which Dr. Benz seconded, to recess to executive session to discuss proposed or pending litigation and personnel matters, pursuant to KRS 61.810(1)(c) and (f).

The motion passed and the open meeting recessed at 4:21 p.m.

VI. Open Meeting Reconvened

The open meeting reconvened at 4:55 p.m. and Chair Pro Tem Nixon reported that the committee discussed proposed or pending litigation and personnel matters.

No action was taken.

VII. Adjournment

Having no other business to come before the committee, Dr. Benz made a motion, which Mr. Cornish seconded, to adjourn.

The motion passed and the meeting adjourned at 4:56 p.m.

Approved by:


Signature on file _____
Assistant Secretary

MINUTES OF THE MEETING OF THE
AUDIT, COMPLIANCE, AND RISK COMMITTEE OF THE
BOARD OF DIRECTORS OF THE UofL RESEARCH FOUNDATION, INC., AND THE
BOARD OF TRUSTEES OF THE UNIVERSITY OF LOUISVILLE

June 22, 2023

In Executive Session

Present: Dr. Larry Benz
Mr. Al Cornish
Ms. Mary Nixon, Chair Pro Tem

Other Trustees

Present: Mr. Jerry Abramson
Mr. Dorian Brown
Dr. Raymond Burse
Ms. Diane Medley
Dr. Eugene Mueller
Ms. Diane Porter
Mr. John Smith
Ms. Sherrill Zimmerman

From the

University: Dr. Kim Schatzel, President
Ms. Angela Curry, General Counsel and Vice President for Legal Affairs
Ms. Sandy Russell, Vice President for Risk, Audit, and Compliance
Mr. Jake Beamer, Dir. of Governance & Strategic Initiatives & Asst. Secretary

I. Call to Order

Chair Pro Tem Nixon called the executive session to order at 4:21 p.m.

II. Proposed or Pending Litigation

Vice President's Curry and Russell discussed proposed or pending litigation with trustees. No action was taken.

III. Personnel Matters

Vice President's Curry and Russell discussed personnel matters with trustees. No action was taken.

IV. Adjournment

Dr. Benz made a motion, which Mr. Cornish seconded, to adjourn the executive session.

The motion passed and the session adjourned at 4:54 p.m.

Approved by:



Assistant Secretary

RECOMMENDATION TO THE AUDIT, COMPLIANCE, AND RISK COMMITTEE
OF THE UNIVERSITY OF LOUISVILLE BOARD OF TRUSTEES CONCERNING
THE SINGLE AUDIT REPORT

Audit, Compliance, and Risk Committee – June 22, 2023
Board of Trustees – June 22, 2023

RECOMMENDATION:

The President recommends that the Board of Directors approve the Single Audit Report and the Schedule of Expenditures of Federal Awards for the year ended June 30, 2022, as [attached](#).

COMMITTEE ACTION:

Passed _____
Did Not Pass _____
Other _____

____ Signature on file _____
Assistant Secretary

BOARD ACTION:

Passed _____
Did Not Pass _____
Other _____

____ Signature on file _____
Assistant Secretary

**UNIVERSITY OF LOUISVILLE AND
AFFILIATED CORPORATIONS**

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
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**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
STUDENT FINANCIAL ASSISTANCE CLUSTER				
UNITED STATES DEPARTMENT OF EDUCATION				
Federal Supplemental Educational Opportunity Grants	84.007		\$ 1,377,041	\$ -
Federal Work Study Program	84.033		675,125	-
Federal Perkins Loan Program	84.038		3,701,074	-
Federal Pell Grant Program	84.063		22,777,395	-
William D. Ford Federal Direct Loan Program	84.268		145,151,734	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		214,987	-
SUBTOTAL UNITED STATES DEPARTMENT OF EDUCATION			173,897,356	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		11,070,052	-
Nursing Student Loans	93.364		19,140	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			11,089,192	-
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER			184,986,548	-
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT SECTION 2, HIGHER EDUCATION EMERGENCY RELIEF FUND				
UNITED STATES DEPARTMENT OF EDUCATION				
Covid-19 HEERF Student Aid Portion	84.425E	P425F200958	18,440,043	-
Covid-19 HEERF Institutional Portion	84.425F	P425E200107	18,271,019	-
SUBTOTAL DEPARTMENT OF EDUCATION			36,711,062	-
TOTAL CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT			36,711,062	-
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT SECURITY ACT SECTION 1, EDUCATION STABILIZATION FUND, GOVERNORS EMERGENCY EDUCATION RELIEF FUND				
UNITED STATES DEPARTMENT OF EDUCATION				
Through KY Department of Education	84.425C	PON2 540 2200001107	23,253	-
Through KY Department of Education	84.425C	PON2 415 2200002339	56,627	-
Through KY Department of Education	84.425C	PON2 415 2200002579	8,313	-
TOTAL GOVERNORS EMERGENCY EDUCATION RELIEF AND ECONOMIC SECURITY ACT			88,193	-
TOTAL CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT SECTIONS 1 AND 2			36,799,255	-
		84.425 Total	36,799,255	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT ("CARES ACT")				
DEPARTMENT OF TREASURY				
Coronavirus Relief Fund				
COVID-19 Through KY Cabinet for Health & Family Services	21.019	Coronavirus Response and	\$ 148,938	\$ -
COVID-19 Through Louisville Metro Public Health & Wellness	21.019	CRF-1 377580	(811)	-
COVID-19 Through KY Cabinet for Health & Family Services	21.019	Start-up Stipend Child Ca	163,008	-
SUBTOTAL DEPARTMENT OF TREASURY			<u>311,135</u>	<u>-</u>
DEPARTMENT OF TREASURY				
Coronavirus State And Local Fiscal Recovery Funds				
COVID-19 Through Louisville Metro Government	21.027	CSLFRF-LMPHW-FY22-009	674,110	-
COVID-19 Through KY Department for Public Health	21.027	PON2 721 2200001478	120,389	-
COVID-19 Through Louisville Metro Government	21.027	CSLFRF-LMPHW-FY22-010	51,346	-
SUBTOTAL DEPARTMENT OF TREASURY			<u>845,845</u>	<u>-</u>
TOTAL CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT ("CARES ACT")			1,156,980	-
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Agriculture and Food Research Initiative (AFRI)				
Agriculture and Food Research Initiative (AFRI)	10.310	2022-67012-37017	4,949	-
Agriculture and Food Research Initiative (AFRI)	10.310	2021-67021-34768	156,313	25,000
Agriculture and Food Research Initiative (AFRI)	10.310	2018-67012-32499	7,084	-
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	PON2 035 2200000454	169,716	-
SUBTOTAL DEPARTMENT OF AGRICULTURE			<u>338,062</u>	<u>25,000</u>
DEPARTMENT OF COMMERCE				
Economic Adjustment Assistance				
Through U.S. Economic Development Administration	11.307	ED21HDQ3070047	211,642	-
Science, Technology, Business and/or Education Outreach	11.62	2113-3	2,076	-
Minority Business Resource Development	11.802	MB21OBD8020222	244,028	-
SUBTOTAL DEPARTMENT OF COMMERCE			<u>457,746</u>	<u>-</u>
DEPARTMENT OF DEFENSE				
Department of Defense Contracts				
Through GXM Consulting LLC	12.000	W911NF-16-D-0039	2,978	-
Through InfoBeyond Technology LLC	12.000	W56HZV-21-C-0053	48,933	-
Through InfoBeyond Technology LLC	12.000	W56HZV-22-C-0014	15,462	-
Through NextGen Aeronautics	12.000	PO 19-01	(2,841)	-
Through QuesTek Innovations LLC	12.000	PO: 1675	75,653	-
Through University of California, San Diego	12.000	HR0011-20-9-0043	35,463	-
Through University of Pittsburgh	12.000	0055964-7	113,284	-
Through University of Pittsburgh	12.000	0061688-7	292	-
Through University of Pittsburgh	12.000	0061688-7	40,526	-
Through University of Pittsburgh	12.000	0055964-7	-	-
Through TDA Research, Inc.	12.000	AJ.1403.010.UJ.19.01	56,319	-
Through Advanced Technology International	12.000	MCDC2006-010	733,345	-
Through Advanced Technology International	12.000	MCDC2006-010	237,912	-
Through Advanced Technology International	12.000	MCDC2006-010	2,983,735	674,933
Basic and Applied Scientific Research				
Through Federal Contractor 1	12.300	Confidential	595	-
Through Technical Data Analysis, Inc.	12.300	N68335-21-C-0168	59,735	-
Through Technical Data Analysis, Inc.	12.300	2116-001-01	90	-
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	HDTRA1-15-1-0027	-	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF DEFENSE (CONTINUED)				
Military Medical Research and Development				
Through U.S. Department of Defense	12.420	W81XWH	\$ 1,489,374	\$ 24,677
Through U.S. Army Med Research Acq Activity	12.420	W81XWH	1,074,331	-
Through Christopher & Dana Reeve Foundation	12.420	1R01DE028883-01A1	21,433	-
Through Drexel University	12.420	940011	57,324	-
Through Fox Chase Chemical Diversity Center, Inc	12.420	W81XWH1810638-UL	335	-
Through Henry Jackson Foundation	12.420	66495 PO# 1008831	30,740	-
Through Kessler Institute for Rehabilitation	12.420	435-01	18,703	-
Through University of Florida Research Foundation	12.420	UFDSP00010202	-	-
Through University of Kentucky Research Foundation	12.420	3200003271-20-305	72,434	-
Through University of Miami	12.420	OS00000029	80,406	-
Through University of Missouri	12.420	W81XWH1520037	(1,944)	-
Through University of Texas at Houston	12.420	SPC-001456 / SA0000929	2,697	-
Through U.S. Army Med Research Acq Activity	12.420	W81XWH1910734	490,481	-
Basic Scientific Research				
Through QinetiQ Inc.	12.431	48408	193,183	-
SUBTOTAL DEPARTMENT OF DEFENSE			7,930,978	699,611
DEPARTMENT OF INTERIOR				
Bureau of Ocean Energy Management (BOEM)				
Environmental Studies (ES)				
Through Oregon State University	15.423	DI132A-B	21,230	-
Assistance to State Water Resources Research Institutes				
Through University of Kentucky Research Foundation	15.805	3200004323-22-067	4,107	-
Through KY Water Resources Research Institute	15.805	3200004323-22-066	9,857	-
SUBTOTAL DEPARTMENT OF INTERIOR			35,194	-
DEPARTMENT OF JUSTICE				
Department of Justice Contract through Ohio				
Valley Education Cooperative	16.000	2019-YS-BX-0033	26,637	-
National Institute of Justice Research, Evaluation, and Development Project Grants				
Through U.S. Dept. of Justice	16.560	2018-VA-CX-0003	60,103	-
Through National Institute of Justice	16.560	2019 DU BX 0029	316,320	80,641
Through National Institute of Justice	16.560	2019-R2-CX-0038	39,756	-
Through KY Dept. of Corrections	16.560	PON2 527 2000003950	789	-
Through University of Nebraska, Omaha	16.560	45-0306-1032-201	22,816	-
National Sexual Assault Kit Initiative - Department of Justice				
Bureau of Justice Assistance B - Cooperative Agreements				
Through Office of the Attorney General - KY	16.833	PON2 040 18000010891	(231)	-
SUBTOTAL DEPARTMENT OF JUSTICE			466,190	80,641
DEPARTMENT OF TRANSPORTATION				
Federal Highway Administration through National Academy of Science	20.000	NCHRP-217	-	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research through University of Kentucky Research Foundation	20.505	3049025467-15-041	-	-
National Priority Safety Programs				
Through Kentucky Transportation Cabinet	20.616	PON2 605 2200000593	11,112	-
Through Kentucky Transportation Cabinet	20.616	PON2 605 2100000626	27,482	10,645
Through Kentucky Transportation Cabinet	20.616	PON2 605 2200000682	36,765	-
SUBTOTAL DEPARTMENT OF TRANSPORTATION			75,359	10,645

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
NATIONAL AERONAUTICS AND SPACE				
ADMINISTRATION				
NASA Contracts				
Through National Aeronautics and Space Adm	43.000	8NSSC21P1905	\$ 24,191	\$ -
Through National Aeronautics and Space Adm	43.000	NNX16AC59G	19,853	-
Through Space Telescope Science Institute	43.000	HST-GO-15107.001-A	6,585	-
Through Space Telescope Science Institute	43.000	HST-AR-15008.008-A	9,748	-
Through Space Telescope Science Institute	43.000	HST-GO-14764.007-A	8,592	-
Through University of Kentucky Research Foundation	43.000	3210001706-22-025	39,788	-
Through University of Kentucky Research Foundation	43.000	3210001706-22-030	29,640	-
Through University of Kentucky Research Foundation	43.000	3210001706-22-024	40,747	-
Through University of Kentucky Research Foundation	43.000	3210001706-22-029	28,717	-
Aerospace Education Services Program				
Through National Aeronautics and Space Adm	43.001	1596524	243	-
Through NASA AMES University Consortium	43.001	80NSSC21K0089	15,368	-
Through Columbia University	43.001	1(GG013215)	32,459	-
Through National Aeronautics and Space Adm	43.001	1596617	1,232	-
Through Space Telescope Science Institute	43.001	HST-GO-15106.001-A	1,109	-
Through University of Kentucky Research Foundation	43.001	3210001706-22-032	3,708	-
Aeronautics				
Through NASA National Aeronautics & Space Admin	43.002	80NSSC21M0240	9,225	-
Office of Stem Engagement (OSTEM)				
Through KY NSF EPScoR	43.008	3210001706-22-147	24,374	-
Through National Institute of Aerospace	43.008	C20-202032-UofL	114,441	-
Through University of Kentucky Research Foundation	43.008	3200003207-21-073	33,489	-
Through University of Kentucky Research Foundation	43.008	3210001706-21-111	5,402	-
Through University of Kentucky Research Foundation	43.008	3210001706-21-074	6,344	-
Through University of Kentucky Research Foundation	43.008	PO 7800005490-3210001706	-	-
Through University of Kentucky Research Foundation	43.008	3200003095-21-068	14,400	-
Through University of Kentucky Research Foundation	43.008	3210001706-21-072	2,719	-
Through University of Kentucky Research Foundation	43.008	3200003095-21-047	19,284	-
Through University of Kentucky Research Foundation	43.008	3200004279-22-059	57,685	-
Through University of Kentucky Research Foundation	43.008	3210001706-22-144	2,302	-
Through University of Kentucky Research Foundation	43.008	3210001706-22-143	8,820	-
Through University of Kentucky Research Foundation	43.008	3200003095-22-058	6,378	-
Space Technology				
Through National Aeronautics and Space Adm	43.012	80NSSC21K0359	386,179	-
Through Purdue University	43.012	12000338-023	62,063	-
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			1,015,085	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
NATIONAL SCIENCE FOUNDATION				
National Science Foundation Contract				
Through National Science Foundation	47.000	2031008	\$ 214,917	\$ -
Through Center for Large Landscape Conservation	47.000	2041095	7,346	-
Engineering Grants	47.041		3,264,999	382,566
Through George Mason University	47.041	E204620-02	10,050	-
Through University of California, San Diego	47.041	125918479	66,765	-
Mathematical and Physical Sciences	47.049		815,324	-
Geosciences	47.05		135,413	-
Computer and Information Science and Engineering	47.070		616,937	7,625
Through Michigan State University	47.070	RC112122A	11,277	-
Biological Sciences	47.074		151,954	5,935
Through Florida International University	47.074	316	1,329	-
Through SUNY Geneseo	47.074	190-1170255-92228	894	-
Social, Behavioral, and Economic Sciences	47.075		157,181	12,250
Through Colorado State University	47.075	G-05018-02	13,372	-
Education and Human Resources	47.076		912,767	-
Through Tennessee Tech University	47.076	1601587	(9,964)	-
Through University of Kentucky Research Foundation	47.076	3200002015-19-040	51,009	-
Through University of Kentucky Research Foundation	47.076	3048111054-14-127	64	-
Office of International Science and Engineering	47.079	1824851	36,047	-
Office of Integrative Activities	47.083		65,262	-
Through University of Kentucky Research Foundation	47.083	3200002692-20-027	1,259,345	-
Through University of Kentucky Research Foundation	47.083	3048114805-22-060	82,695	-
SUBTOTAL NATIONAL SCIENCE FOUNDATION			7,864,983	408,377
DEPARTMENT OF VETERANS AFFAIRS				
Department of Veterans Affairs Contracts				
Through V.A. Medical Center	64.000	IPA for Jason Saleem	17,666	-
Through V.A. Medical Center	64.000	Michelle Barati IPA	8,941	-
Through V.A. Medical Center	64.000	IPA Agreement - Lu Cai	6,815	-
Through V.A. Medical Center	64.000	IPA for Lynnette Montgome	49,108	-
Through V.A. Medical Center	64.000	Xia Yu IPA Agreement	-	-
Through V.A. Medical Center	64.000	IPA Agreement - Igor Zelk	1,445	-
Through V.A. Medical Center	64.000	Adam Gaweda IPA	63,538	-
Through V.A. Medical Center	64.000	Zhong-bin Deng IPA Agreem	17,593	-
Through V.A. Medical Center	64.000	IPA for Wilbur O'Steen	32,212	-
Sharing Specialized Medical Resources				
Through V.A. Medical Center	64.018		(559)	-
Through V.A. Medical Center	64.018	IPA Xiaoying Zhuang	(726)	-
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS			196,033	-
ENVIRONMENTAL PROTECTION AGENCY				
Regional Wetland Program Development Grants	66.461	00D98019	155,024	18,751
Brownfields Training	66.814	TR-83579302	(832)	-
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY			154,192	18,751

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF ENERGY				
U.S. Department of Energy Contract				
Through Brookhaven National Laboratory	81.000	364481	\$ 1,116	\$ -
Through Brookhaven National Laboratory	81.000	403981	5,592	-
Office of Science Financial Assistance Program				
Through U.S. Dept. of Energy	81.049	DE-SC0019348	187,046	-
Through U.S. Dept. of Energy	81.049	DE-SC0021229	229,907	-
Through U.S. Dept. of Energy	81.049	DE-SC0021257	260,364	-
Through U.S. Dept. of Energy	81.049	DE-SC0022350	26,509	-
Conservation Research and Development through U.S. Dept. of Energy	81.086	DE-EE0008866	313,682	-
Renewable Energy Research and Development				
Through U.S. Dept. of Energy	81.087	DE-EE0008752	150,832	-
Through Emc Corporation	81.087	DE-EE0008972	141,057	-
Through The Regents of the Univ of California	81.087	4450 G WA318	257,911	-
Through Wichita State University	81.087	WSU# 22-00767	22,941	-
Fossil Energy Research and Development through U.S. Dept. of Energy	81.089	DE-FE0031916	381,826	5,905
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and TA/Assistance Through U.S. Dept. of Energy	81.117	DE-EE0009724 (0001)	72,743	-
SUBTOTAL DEPARTMENT OF ENERGY			<u>2,051,526</u>	<u>5,905</u>
DEPARTMENT OF EDUCATION				
Department of Education Contracts				
Through American Institutes for Research	84.000	460400006	25,596	-
Through American Institutes for Research	84.000	460400006	16,507	-
Through Development Services Group, Inc.	84.000	DSG Task Order 001	30,911	-
Special Education Grants to States				
Through Green River Regional Educational Coop.	84.027	GRREC Motivational Interv	35,624	-
Through Kentucky Dept. of Education	84.027	PON2 540 2000003107	121,745	-
Education Research, Development and Dissemination				
Through Development Services Group, Inc.	84.305	ED-IES-15-D-0003	(178)	-
Research in Special Education				
Through U.S. Dept. of Education	84.324	R324A190173	126,516	37,976
Through U.S. Dept. of Education	84.324	R324A150179	107	-
Through Oregon Research Institute	84.324	R324A150221	71,217	-
Through University of Kansas	84.324	R324N190002-21	45,139	-
SUBTOTAL DEPARTMENT OF EDUCATION			<u>473,184</u>	<u>37,976</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Department of Health and Human Services Contracts				
Through National Institutes of Health	93.000		23,132	-
Through Centers for Disease Control & Prevention	93.000	75D30121C10273	4,903,430	-
Through University of Minnesota	93.000	MidWest AViDD Center	14,887	-
Through Duke Clinical Research Institute	93.000	A034254	5,846	-
Through Duke Clinical Research Institute	93.000	218092	2,933	-
Through Duke Clinical Research Institute	93.000	NICHD-2011-POP01	4,307	-
Through ECOG-ACRIN Cancer Research Group	93.000	EA4151	158	-
Through ECOG-ACRIN Cancer Research Group	93.000	EA3161	420	-
Through University of Alabama at Birmingham-BOT	93.000	000509729-006 16-0095Opt1	21	-
Through Janssen Vaccines & Prevention B.V.	93.000	VAC31518cov3001	265,170	-
Through Social and Scientific Systems Inc	93.000	CRB-SSS-S-21-006021	23,170	-
Through University of Kentucky Research Foundation	93.000	3200003702-21-179	7,026	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
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YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Family Smoking Prevention and Tobacco Control Act				
Regulatory Research				
Through National Institutes of Health	93.077	5R01HL120746-05	\$ (11,934)	\$ -
Through National Institutes of Health	93.077	5R01HL122676-05	2,421	-
Through National Institutes of Health	93.077	5R01HL147343-02	(6,116)	-
Through National Institutes of Health	93.077	5R01HL147343-03	384,483	-
Through National Institutes of Health	93.077	5R01HL147343-03	96,656	-
Through National Institutes of Health	93.077	1R01HL163818-01	38,620	-
Through Boston University	93.077	4500003832	25,516	-
Through Boston University	93.077	4500004234	25,872	-
Through Boston University	93.077	4500004224	39,888	-
Blood Disorder Program: Prevention, Surveillance, and Research				
Through University of North Carolina	93.080	5109318	(1,846)	-
Through University of North Carolina	93.080	5112776	(752)	-
Food and Drug Administration Research				
Through Department of Health & Human Serv	93.103	HHSF223201810171C	169,119	16,850
Through Inst Advanced Clinical TrialsForChildren	93.103	Master Site Agreement	166	-
Through Duke University	93.103	PedMigraine 234691/240919	-	-
Maternal and Child Health Federal Consolidated Programs				
Through Texas Health Institute	93.110	Evaluation Services for t	2,211	-
Through Texas Health Institute	93.110	UH7MC30776	73,526	-
Biological Response to Environmental Health Hazards	93.113		7,524,951	549,327
Through Texas A&M University System	93.113	M2102937	15,192	-
Through Texas A&M University System	93.113	M2102938	13,630	-
Through Texas A&M University System	93.113	M2102063	21,115	-
Through University of Alabama at Birmingham	93.113	000520645-001	-	-
Through University of Alabama at Birmingham	93.113	000520645-SC001	15	-
Through University of Alabama at Birmingham	93.113	000520645-SC001	89,200	-
Through University of Kansas Medical Center	93.113	GR15741	19,254	-
Through University of Kentucky Research Foundation	93.113	3200003227-20-293	34,180	-
Through University of Pittsburgh	93.113	AWD00002134 (134283-1)	22,148	-
Oral Disease and Disorders Research				
Through Georgia Institute of Technology	93.121	RJ852-G1/AWD-101454-G3	3,473,995	406,264
Through University of Florida	93.121	SUB00003048	236,755	-
Through University of Mississippi Medical Center	93.121	SP14014-SB1	9,858	-
158,304				
Injury Prevention and Control Research and State and Community Based Programs				
Through Centers for Disease Control	93.136	5U01CE002711-04-00	550,421	298,440
NIEHS Superfund Hazardous Substances Basic Research and Education				
Coordinated Services and Access to Research for Women	93.153	H12HA24829-09-01	1,398,044	-
Human Genome Research	93.172		318,871	-
Through HudsonAlpha Institute for Biotechnology	93.172	20000.001.04-02	210,924	126,021
Through HudsonAlpha Institute for Biotechnology	93.172	20000.044.03-01	92,419	-
Through HudsonAlpha Institute for Biotechnology	93.172	2000.044.03-01	13,779	-
Through HudsonAlpha Institute for Biotechnology	93.172	20000.044.03-01	12,976	-
Through University of California San Francisco	93.172	CAF-PINT	3,587	-
Through University of Texas at Houston	93.172	SA0000073 -5R01HG011252-0	(251)	-
Through Vanderbilt University	93.172	VUMC59997	84,196	-
Research Related to Deafness and Communication Disorders	93.173		26,454	-
Through University of Colorado Denver	93.173	FY20.1038.002	728,018	-
Through University of Kentucky Research Foundation	93.173	3200002435-20-002	1,120	-
13,397				

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Research and Training in Complementary and Alternative Medicine				
Through National Institutes of Health	93.213	1R01AT008617-01A1	\$ 314,530	\$ -
Through National Institutes of Health	93.213	3R01AT008617-04S1	3,314	-
Research on Healthcare Costs				
Through RAND Corporation	93.226	SCON-0000461	19,699	-
Mental Health Research Grants	93.242		1,002,741	183,660
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Through SAMHSA	93.243	5U79SM063218-05	84,771	30,799
Through SAMHSA	93.243	5H79SM081133-03	37,703	-
Through SAMHSA	93.243	1H79TI082725-01	-	-
Through SAMHSA	93.243	1H79TI082725-02	375,807	375,807
Through SAMHSA	93.243	1H79TI082725-03	12,076	-
Through Louisville/Jefferson Co Metro Government	93.243	Louisville Trauma Resilie	39,003	-
Through Louisville/Jefferson Co Metro Government	93.243	Louisville Trauma Resilie	112,690	-
Geriatric Academic Career Awards Department of Health and Human Services				
Through Health Res. & Services Admin.	93.25	5 K01HP33455-03-00	87,808	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Through Ky. Cabinet for Health & Family Services	93.251	PON2 767 2000003596	44,662	-
Alcohol Research Programs	93.273		4,243,904	429,640
Through Boston Medical Center Corp	93.273	02_UL_05566	21,093	-
Through Georgia State University	93.273	SP00013329-02	9,938	-
Through University of Florida	93.273	SUB00002915	46,685	-
Through University of Pittsburgh	93.273	AWD00002359 (134626-1)	100,272	-
Through Vanderbilt University	93.273	VUMC 64149	-	-
Through Vanderbilt University	93.273	VUMC 64149	118,386	-
Through Vanderbilt University	93.273	VUMC 64149	282,868	-
Through Vanderbilt University	93.273	VUMC95891	87,022	-
Drug Abuse Research Programs				
Discovery and Applied Research for Technological Innovations to Improve Human Health				
Through NIH National Institutes of Health	93.286	1R21HL132263-01A1	15,111	-
Through Univ. of California, Los Angeles	93.286	0845 G SB763	(202,967)	-
Minority Health and Health Disparities Research				
Through Fetal Life, LLC	93.307	2R42MD015915-02	20,046	-
Trans-NIH Research Support	93.310		2,234,201	-
Through Duke Clinical Research Institute	93.310	A03-5280	18,392	-
Through Duke University	93.310	A03-5359	14,399	-
Through Duke University	93.310	A032486	3,237	-
Through Massachusetts General Hospital	93.310	229365	547	-
Through Massachusetts General Hospital	93.310	233284 4UH3OD023253-03	(731)	-
Through Massachusetts General Hospital	93.310	233284 - 5UH3OD023253-05	36,123	-
Through Massachusetts General Hospital	93.310	5UH3OD023253-06	9,687	-
Through University of Arkansas	93.310	54005	6,144	-
Through University of Arkansas	93.310	54005	4,097	-
Through University of Arkansas	93.310	54005	31,608	-
Through University of Florida	93.310	SUB0002035	(7,743)	-
Through University of Kentucky Research Foundation	93.310	3200002907-20-138	5	-
Through University of Kentucky Research Foundation	93.310	PO#7800005465	70,297	-
Through University of Kentucky Research Foundation	93.310	3200004318-22-055	384,963	-
National Center for Advancing Translational Sciences				
Through Duke University	93.35	A031871	661	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
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Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Research Infrastructure Programs				
Through Emory University	93.351	A403226	\$ 12,177	\$ -
Through University of Kentucky Research Foundation	93.351	3200004345-22-116	28,856	-
Construction Support through National Institutes for Health	93.352	1C06OD030129-01	511,275	-
Nursing Research through National Institutes of Health				
Through NIH National Institutes of Health	93.361	3R01EY026180-02S1	(1,373)	-
Sickle Cell Treatment Demonstration Program through Carolinas Medical Center				
Through Atrium Health (was Carolinas Med Ctr)	93.365	6 U1EMC31108-04-02	5,304	-
Cancer Cause and Prevention Research	93.393		27,094	554
Through University of Colorado Denver	93.393	FY22.1149.002	14,912	-
Through University of Iowa	93.393	S02859-01	4,368	-
Cancer Detection and Diagnosis Research	93.394	1R15CA242482-01	162,733	-
Through University of Pittsburgh	93.394	OSP2016157	174,657	-
Cancer Treatment Research through National Institutes of Health	93.395		1,091,145	20,986
Through 3P Biotechnologies, Inc.	93.395	1R44CA221487-01	77,778	-
Through Alliance for Clinical Trials in Oncology	93.395	A011202	2,913	-
Through Alliance for Clinical Trials in Oncology	93.395	A021806	202	-
Through Brigham & Women's Hospital	93.395	Alliance A151216	424	-
Through Brigham & Women's Hospital	93.395	A021501	1,155	-
Through Children's Hospital of Philadelphia	93.395	ALTE1621	4,063	-
Through ECOG-ACRIN Cancer Research Group	93.395	EA2165	2,544	-
Through ECOG-ACRIN Cancer Research Group	93.395	EA3132	737	-
Through Immunophotonics, Inc.	93.395	Development of polymeric	168,071	-
Through Massachusetts General Hospital	93.395	238745	158,668	-
Through NRG Oncology Foundation, Inc.	93.395	NRG-HN004	994	-
Through NRG Oncology Foundation, Inc.	93.395	CCTG MA.39	159	-
Through NRG Oncology Foundation, Inc.	93.395	NRG-LU005	443	-
Through NRG Oncology Foundation, Inc.	93.395	NRG-HN006	2,165	-
Through NRG Oncology Foundation, Inc.	93.395	N-CCaPS	163	-
Through NRG Oncology Foundation, Inc.	93.395	NRG-LU007	363	-
Through NRG Oncology Foundation, Inc.	93.395	GOG-0218	294	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG1008	52	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG 1216 RADIATION	1,864	-
Through NRG Oncology Foundation, Inc.	93.395	RTOG 1304	101	-
Through University of Rochester Medical Center	93.395	417564G/UR FAO GR510917	14,977	-
Cancer Biology Research	93.396		(56,694)	-
Through University of Kentucky Research Foundation	93.396	3049025772-15-059	(1,146)	-
Through University of Nebraska Medical Center	93.396	34-5140-2063-001	(359)	-
Cancer Research Manpower	93.398		586,508	-
Cancer Control				
Through SWOG-CTI	93.399	NRG-GU005	272	-
Through NRG Oncology Foundation, Inc.	93.399	UG1CA189867	3,262	-
Title IV-E Prevention Program through Eastern Kentucky University	93.472	454094-22-129	14,522	-
Affordable Care Act Public Health Training Centers Program				
Through Emory University	93.516	A505058	31,524	-
Temporary Assistance for Needy Families				
Through Eastern Kentucky University	93.558	453933-21-117	-	-
Through Eastern Kentucky University	93.558	PON27362100002157	162,612	-
Child Support Enforcement Research				
Through KY Cabinet for Health & Family Services	93.564	PON2 727 2100000919	95,458	-
Through KY Cabinet for Health & Family Services	93.564	PON2 727 2100000919	186,915	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Assistance for Torture Victims				
Through Department of Health & Human Serv	93.604	90ZT0210-01-03	\$ 261,455	\$ 153,704
Through Department of Health & Human Serv	93.604	90ZT0210-02-01 (Amend 1)	27,364	8,366
Through Department of Health & Human Serv	93.604	90ZT0210-02-00	156,697	109,406
Child Welfare Services Training Grants				
Through University of Nebraska-Lincoln	93.648	24-0520-0249-003	227,031	-
Foster Care_ Title IV-E				
Through Eastern Kentucky University	93.658	453922-21-116	-	-
Through Eastern Kentucky University	93.658	454074-22-123	98,679	-
Chafee Foster Care Independence Program				
Through Eastern Kentucky University	93.674	PON27362100002157	39,138	-
Trans-NIH Recovery Act Research Support				
Through John Wayne Cancer Institute	93.701	ARRA 2P01CA029605-28	2,654	-
Opioid STR				
Through KY Cabinet for Health & Family Services	93.788	PON2 746 2000004004	-	-
Heart and Vascular Diseases Research				
Through Advanced Solutions Life Sciences, LLC	93.837	5R01HL131856-02	7,011,580	330,290
Through BioNet Sonar, Inc.	93.837	1R43HL149451-01A1	1,069	-
Through Boston University	93.837	4500003020	2,250	-
Through Boston University	93.837	4500003910	7,690	-
Through Boston University	93.837	4500003910	178,627	-
Through Boston University	93.837	4500003910	35,291	-
Through Boston University	93.837	4500003548	9,004	-
Through Children's Hospital Boston	93.837	GENFD0001848153	(96,765)	-
Through Children's Hospital Boston	93.837	GENFD0001976911	133,695	-
Through Children's Hospital Boston	93.837	GENFD0001948671	46,111	-
Through Children's Hospital Boston	93.837	GENFD0002108956	25,820	-
Through Cor Habere Group	93.837	1R43HL142337-01	23,055	-
Through EndoProtech, Inc.	93.837	2R44HL132649-2	(1,019)	-
Through Indiana University	93.837	8785	120,978	-
Through Inspired Therapeutics LLC	93.837	1R43HL144214-01	5,669	-
Through Myocardial Assist Systems & Technology	93.837	1R43HL142385-01	8,646	-
Through Myocardial Assist Systems & Technology	93.837	1R43HL152894-01	73,279	-
Through National American Heart Association	93.837	FXATRAC5U54HL120163UL-07	(8,545)	-
Through National American Heart Association	93.837	FXATRAC5U54HL120163UL-08	40,712	-
Through National American Heart Association	93.837	FX-ATRAC-5U54HL120163-UL-	131,421	-
Through National American Heart Association	93.837	FXATRAC5U54HL120163UL-07	-	-
Through National American Heart Association	93.837	FXATRAC2U54HL120183UL-08	307,856	-
Through National American Heart Association	93.837	FX-ATRAC-5U54HL120163-UL-	645,780	-
Through National American Heart Association	93.837	FXATRAC2U54HL120183UL-08	108,099	-
Through National American Heart Association	93.837	FX-ATRAC-5U54HL120163-UL-	537,375	-
Through National American Heart Association	93.837	FXATRAC5U54HL120163UL-07	-	-
Through National American Heart Association	93.837	FXATRAC2U54HL120183UL-08	55,063	-
Through National American Heart Association	93.837	FX-ATRAC-5U54HL120163-UL-	241,802	-
Through National American Heart Association	93.837	FXATRAC2U54HL120183UL-08	18,231	-
Through National American Heart Association	93.837	FX-ATRAC-5U54HL120123-UL-	31,725	-
Through National American Heart Association	93.837	FXATRAC5U54HL120163UL-07	4,585	-
Through National American Heart Association	93.837	FXATRAC2U54HL120163UL-07	(6,425)	-
Through National American Heart Association	93.837	FXATRAC2U54HL120183UL-08	64,622	-
Through National American Heart Association	93.837	FXATRAC2U54HL120183UL-08	185,192	-
Through National American Heart Association	93.837	FX-ATRAC-5U54HL120123-UL-	16,871	-
Through National American Heart Association	93.837	FX-ATRAC-5U54HL120123-UL-	50,725	-
Through New York University	93.837	20-A0-00-1005242	71,876	-
Through University of Alabama	93.837	000527563-SC001	96,335	-
Through University of Texas at Houston	93.837	CONCERT-HF	86	-
Through University of Washington	93.837	UWSC12020	101,161	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

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Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Lung Diseases Research	93.838		\$ 928,784	\$ -
Through Arkansas Children Hospital Research Institute	93.838	OT2HL161847-01	11,735	-
Through Precision Care Network, LLC	93.838	SAIRB-18-0024	14,191	-
Through University of Florida	93.838	SUB00002571	115,903	-
Blood Diseases and Resources Research	93.839		266,254	-
Through Johns Hopkins All Children's Hospital	93.839	ACRI 38-001 DOTT Trial	3,203	-
Through Rutgers University	93.839	SUB00000047	150,233	-
Through University of South Florida	93.839	6120-1096-00-A	23,349	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		513,403	-
Through Massachusetts General Hospital	93.846	226989	908	-
Diabetes, Endocrinology, and Metabolism Research	93.847		2,879,022	79,417
Through National Institutes of Health	93.847	1K08DK123381-01A1	130,929	-
Through Nationwide Children's Hospital	93.847	700094-0820-00	(39,955)	-
Through Nationwide Children's Hospital	93.847	700094-0821-00	72,006	-
Through Nationwide Children's Hospital	93.847	700094-0821-00	107,338	-
Through Nationwide Children's Hospital	93.847	700198-0521-00	17,765	-
Through Nationwide Children's Hospital	93.847	700198-0521-00	2,307	-
Through Rutgers University	93.847	IBD Gene M	1,764	-
Through Temple University	93.847	258720-05-LRF	16,364	-
Through TherapyX, Inc.	93.847	1R44DK117687-01A1	107,514	-
Through University of Minnesota	93.847	N005115011	33	-
Through University of South Florida	93.847	TN-22 TrialNet	850	-
Through University of South Florida	93.847	TN01 TYPE 1 UDK097835A	(19,701)	-
Through University of South Florida	93.847	nbvgv TYPE 1 TN-16	(13,518)	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		5,034,177	363,654
Through Johns Hopkins Medical Center	93.853	PO 2002201516 U01NS080824	22,916	-
Through University of Cincinnati	93.853	011706-005	(240)	-
Through University of Cincinnati	93.853	010785-136706	1,436	-
Through University of Cincinnati	93.853	011337-126706 Sleep SMART	7	-
Through University of Cincinnati	93.853	013144-002	(3)	-
Through University of Virginia	93.853	GB 10965 PO# 2348222	100,480	-
Through University of Washington	93.853	UWSC7771	-	-
Allergy, Immunology and Transplantation Research	93.855		5,649,028	697,091
Through Cornell University	93.855	211594	73,101	-
Through Emory University	93.855	A540565	173,326	-
Through Indiana University	93.855	8578	21,114	-
Through Johns Hopkins University	93.855	2002486957	3,967	-
Through Massachusetts General Hospital	93.855	229712	5,436	-
Through Medigen, Inc.	93.855	1R43AI152717-01	26,351	-
Through Neostem, Inc.	93.855	1R43AI098325-01	(14,872)	-
Through Rosalind Franklin University of Medicine	93.855	212221UL	(138)	-
Through Stealth Biologics, LLC	93.855	1R44AI150235-01	43,508	-
Through University of Calgary	93.855	1R01AI165327-01	7,388	-
Through University of Iowa	93.855	S02860-01	13,048	-
Through University of Kentucky Research Foundation	93.855	3200003721-21-190	19,695	-
Through University of Tennessee	93.855	21-3265-Lou	374,297	-
Through University of Tennessee	93.855	22-3305-LOU	118,230	-
Through Yale University	93.855	GR105861 (CON-80001724)	25,613	-
Microbiology and Infectious Diseases Research	93.856	HHSN272201000033I	-	-
Pharmacology, Physiology, and Biological Chemistry Research	93.859		14,576,623	1,653,987
Through University of Arkansas	93.859	53642-SUPPLEMENT	-	-
Through University of Kentucky Research Foundation	93.859	3200003706-21-171	6,610	-
Through Wayne State University	93.859	WSU21107	17,482	-
Through XLerateHealth, LLC	93.859	3UT2GM130174-02S1	2,843	-
Through XLerateHealth, LLC	93.859	1UT2GM130174-01	(459)	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Center for Research for Mothers and Children	93.865		\$ 591,826	\$ -
Through Ann & Robert H. Lurie Children's Hospital	93.865	A21-0004-S004 - Louisvill	103,634	-
Through Medical University of South Carolina	93.865	A00-2240-S002	4,796	-
Through Regents of the Univ of California	93.865	A19-0460-S001	112,151	-
Through University of Arkansas	93.865	51460 228446 VDORA1	12,884	-
Through University of Arkansas	93.865	51460-ESC	31,187	-
Through University of Arkansas	93.865	ACT NOW	1,607	-
Aging Research	93.866		1,042,459	366,598
Through Cleveland State University	93.866	200002055	12,858	-
Through Microsensor Labs, LLC	93.866	4 R44 AG0660848-02	22,845	-
Through Regents of the Univ. of California SF	93.866	11969sc	(98)	-
Through University of Kansas Medical Center	93.866	ZAP0050	(5,652)	-
Through University of Southern California	93.866	124462660	147,891	-
Through Washington State University	93.866	132471 SPC003381	6,581	-
Vision Research - Retinal and Choroidal Diseases Research	93.867		4,149,959	232,777
Through Ohio State University	93.867	GR124728/ SPC-1000005423	39,797	-
Through University of Idaho	93.867	PO# PA053156 - ABK809SB00	9,699	-
Through Virginia Tech Carilion	93.867	432007-19111	100,293	-
HIV Care Formula Grants				
Through KY Dept for Public Health	93.917	PON2 728 1800002133 v1	-	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease				
Through Health Res. & Services Admin.	93.918	5H76HA00536-20-00	29	-
Through Health Res. & Services Admin.	93.918	2H76HA00536-19-00	1,591,550	-
Through Health Res. & Services Admin.	93.918	2 H76HA00536?23?00	190,750	-
Ryan White HIV/AIDS Dental Reimbursements\Community Based Dental Partnership	93.924	5 H65HA00013 20 00	339,683	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			85,527,002	6,433,640
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				
United States Agency for International Development Contract				
Through National Academy of Sciences	98.000	2000007145	7,246	-
Through National Academy of Sciences	98.001	2000012623	10,976	-
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			18,222	-
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			106,603,756	7,720,545
SPECIAL EDUCATION (IDEA) CLUSTER				
DEPARTMENT OF EDUCATION				
Special Education_ Grants to States				
Through KY Department of Education	84.027	PON2 540 1900000687 1	(168)	-
Through KY Department of Education	84.027	PON2 540 1900003600 1	(196)	-
Through KY Department of Education	84.027	PON2 540 1900003782	(89)	-
Through KY Department of Education	84.027	PON2 540 2000002307	33,830	-
Through KY Department of Education	84.027	PON2 540 2100000511	224,948	-
Through KY Department of Education	84.027	PON2 540 2100002256	447,089	-
Through KY Department of Education	84.027	PON2 540 2100002575	942,690	648,229
SUBTOTAL DEPARTMENT OF EDUCATION			1,648,104	648,229
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			1,648,104	648,229

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
TRIO CLUSTER				
DEPARTMENT OF EDUCATION				
TRIO Student Support Services				
Through U.S. Dept. of Education	84.042	P042A200371-21	\$ 180,847	\$ -
Through U.S. Dept. of Education	84.042	P042A200371	66,234	-
TRIO Talent Search				
Through U.S. Dept. of Education	84.044	P044A160219-19	(76,647)	-
Through U.S. Dept. of Education	84.044	P044A160219-20	95,634	-
Through U.S. Dept. of Education	84.044	P044A210677	246,533	-
TRIO Upward Bound				
Through U.S. Dept. of Education	84.047	P047A170172-20	(2,221)	-
Through U.S. Dept. of Education	84.047	P047A170172-21	345,166	-
Through U.S. Dept. of Education	84.047	P047A221118	25,684	-
Through U.S. Dept. of Education	84.047	P047A170177-20	28,800	-
Through U.S. Dept. of Education	84.047	P047A170177 - 21	233,606	-
SUBTOTAL DEPARTMENT OF EDUCATION			1,143,636	-
TOTAL TRIO CLUSTER			1,143,636	-
MEDICAID CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Medical Assistance Program				
Through Ky. Cabinet for Health & Family Services	93.778	PON2 1400002206 1	(21,757)	-
Through Ky. Cabinet for Health & Family Services	93.778	SC7461900000171v1	-	-
Through Ky. Cabinet for Health & Family Services	93.778	SC7461900000171v1	-	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000004246	121,177	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000003079	-	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000003079	160,149	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000004011	(1)	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000004011	194,885	-
Through Ky. Cabinet for Health & Family Services	93.778	ULRF 21001701	(19,012)	-
Through Ky. Cabinet for Health & Family Services	93.778	ULRF21001701	198,447	29,783
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000004008	-	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000004008	-	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000004005	-	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000004005	-	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000004003	-	-
Through Ky. Cabinet for Health & Family Services	93.778	PON2 746 2000004003	-	-
Through Ky. Cabinet for Health & Family Services	93.778	PON27462000004035	-	-
Through Ky. Cabinet for Health & Family Services	93.778	PON27462000004035	-	-
Through KY Dept. for Medicaid Services	93.778	PON2 746 1900002946 1	-	-
Through KY Dept. for Medicaid Services	93.778	PON2 746 2000002892	-	-
Through KY Dept. for Medicaid Services	93.778	PON2 746 2000002892	-	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			633,888	29,783
TOTAL MEDICAID CLUSTER			633,888	29,783
TOTAL SPECIAL CLUSTERS			3,425,628	678,012

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF AGRICULTURE				
The Food Literacy Project Through U.S. Dept. of Agriculture	10.522	Nourishing Food Literacy,	\$ (22)	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Through Ky. Cabinet for Health & Family Services	10.557	PON2 728 200000264	(4)	-
Through Ky. Cabinet for Health & Family Services	10.557	PON2 728 2000002641	(12)	-
SUBTOTAL DEPARTMENT OF AGRICULTURE			<u>(38)</u>	<u>-</u>
DEPARTMENT OF DEFENSE				
Department of Defense Contracts				
Through U.S. Army	12.000	W15QKN20D5067	60,808	-
Through Dept of the Army, Ft. Knox	12.000	IM-W9124D-19011-MOA-S	98,852	-
Through Dept of the Army, Ft. Knox	12.000	MEC 2022 Fellowship Progr	43,189	-
Through Dept of the Army, Ft. Knox	12.000	MEC 701-22	764,965	-
Through Dept of the Army, Ft. Knox	12.000	IM-W9124D-19011-MOA-S	-	-
Through Dept of the Army, Ft. Knox	12.000	IM-W9124D-19011-MOA-S	60,298	-
Through Dept of the Army, Ft. Knox	12.000	IM-W9124D-19011-MOA-S	685,250	-
Through Dept of the Army, Ft. Knox	12.000	IM-W9124D-19011-MOA-S	26,440	-
Through U.S. Department of Defense	12.000	H9245419P0011	18,486	-
Through U.S. Department of Defense	12.000	PON2 076 2000001258	33,987	-
Through U.S. Department of Defense	12.000	PON20762000002961	627,692	-
Through U.S. Department of Defense	12.000	PON2 076 2000001258	12,899	-
Basic, Applied, and Advanced Research in Science and Engineering				
Through National Science Teachers Assoc.	12.63	22-871-013	16,082	-
Information Security Grants				
Through National Security Agency	12.902	H98230-20-01-0313	106,556	64,754
CyberSecurity Core Curriculum				
Through National Security Agency	12.905	H98230-20-0347	2,734,983	791,235
Through National Security Agency	12.905	H98230-21-1-0154	195,895	11,622
SUBTOTAL DEPARTMENT OF DEFENSE			<u>5,486,382</u>	<u>867,611</u>
DEPARTMENT OF INTERIOR				
Historic Preservation Fund Grants-In-Aid				
Through National Writing Project Corporation	15.904	92-KY03-NPS2021	3,465	-
SUBTOTAL DEPARTMENT OF INTERIOR			<u>3,465</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Crime Victim Assistance/Discretionary Grants				
Through Volunteers of America	16.582	Family Recovery Court: Co	27,294	-
SUBTOTAL DEPARTMENT OF JUSTICE			<u>27,294</u>	<u>-</u>
DEPARTMENT OF LABOR				
Employment Service/Wagner-Peyser Funded Activities				
Through Kentucky Science and Technology Corp.	17.207	Veterans Accelerated	-	-
H-1B Job Training Grants				
Through U.S. Department of Labor	17.268	HG-34348-20-60-A-21	691,868	266,051
Disability Employment Policy Development				
Through University of Kentucky Research Foundation	17.720	3200004158-22-009	63,059	-
SUBTOTAL DEPARTMENT OF LABOR			<u>754,927</u>	<u>266,051</u>
DEPARTMENT OF TRANSPORTATION				
National Priority Safety Programs				
Through Kentucky Transportation Department	20.616	PON2 605 2100000627	59,330	-
SUBTOTAL DEPARTMENT OF TRANSPORTATION			<u>59,330</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
NATIONAL AERONAUTICS AND SPACE				
ADMINISTRATION				
Office of Stem Engagement (OSTEM)				
Through University of Kentucky Research Foundation	43.008	3200000722-17-004	\$ -	\$ -
Through University of Kentucky Research Foundation	43.008	3210001706-21-069	4,000	-
Through University of Kentucky Research Foundation	43.008	3210001706-21-070	669	-
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			4,669	-
DEPARTMENT OF VETERANS AFFAIRS				
Department of Veterans Affairs Contracts	64.000	Implementing the Behavior	621	-
Through Veterans Health Administration	64.000	IPA - Implementing the Be	18,617	-
Through Providence VA Medical Center	64.000	Jason Saleem IPA	6,859	-
Sharing Specialized Medical Resources				
Through V.A. Medical Center	64.018	IPA-Mahanes - Dietary Fat	16,677	-
Through V.A. Medical Center	64.018	IPA- Warner - Diatar	11,631	-
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS			54,405	-
ENVIRONMENTAL PROTECTION AGENCY				
Pollution Prevention Grants Program	66.708	PON2 129 2100002433	64,796	-
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY			64,796	-
DEPARTMENT OF EDUCATION				
Department of Education Contracts				
Through KY Department of Education	84.000	PON2 540 2100003474	231,705	-
Through University of Florida	84.000	1700517025	66	-
Through University of Florida	84.000	1800563663	23	-
Career and Technical Education-Basic Grants to States				
Through State of Kentucky	84.048	PON2 540 1900004532 1	(31)	-
Through State of Kentucky	84.048	PON2 540 2000003034	-	-
Through State of Kentucky	84.048	PON2 540 2100002657	96,586	-
Through State of Kentucky	84.048	PON2 540 2100003137	13,720	-
Fund for the Improvement of Postsecondary Education				
Through National Writing Project Corporation	84.116	U411A1600004	-	-
Special Education Grants for Infants and Families with Disabilities				
Through State of Kentucky	84.181	PON2 728 2000002843	764,772	-
Special Education - State Program Improvement Grants for Children with Disabilities				
Through State of Kentucky	84.323	PON2 540 1800000815 1	(366)	-
Through State of Kentucky	84.323	PON2 540 2000000398 1	-	-
Through State of Kentucky	84.323	PON2 540 2200000771	363,487	48,276
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities				
Through U.S. Dept. of Education	84.325	H325D180105	214,601	-
Through University of Kentucky Res. Fdn.	84.325	PO7800005220	289,263	-
Through University North Florida	84.325	2111-002	26,836	-
Through U.S. Dept. of Education	84.325	H325K140213-13	-	-
ARRA - Investing in Innovation (i3) Fund				
Through National Writing Project Corporation	84.411	93-KY03-2020i3C3WP	83,345	23,224
Through National Writing Project Corporation	84.411	92-KY03-2021i3Conf	19,437	-
Education Stabilization Fund			-	-
SUBTOTAL DEPARTMENT OF EDUCATION			2,103,444	71,500

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Department of Health and Human Services Contracts				
Through American Society of Addiction Medicine	93.000	Nurse Practitioner Substa	\$ 3,000	\$ -
Through Special Olympics	93.000	5 NU27DD001156-05-00	(1,275)	-
Through University of New Mexico	93.000	3RJ7	351,498	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				
Through Kentuckiana Reg Planning & Development	93.043	FY2020-1018	(8,154)	-
Through Kentuckiana Reg Planning & Development	93.043	Title III-D-Federal	8,171	-
Through Kentuckiana Reg Planning & Development	93.043	Title III D - FY22	10,112	-
National Family Caregiver Support, Title III, Part E				
Through Kentuckiana Reg Planning & Development	93.052	III-D Disease Preven	3,143	-
Through Kentuckiana Reg Planning & Development	93.052	Title III-E: National Fam	18,111	-
Through Kentuckiana Reg Planning & Development	93.052	Title III-E - FY22	61,989	-
Through Kentuckiana Reg Planning & Development	93.052	Title III-E: National Fam	3,196	-
Through Kentuckiana Reg Planning & Development	93.052	Title III-E - FY22	12,048	-
Public Health Emergency Preparedness				
Through KY Cabinet for Health & Family Services	93.069	PON 728 201873	434	-
Through KY Cabinet for Health & Family Services	93.069	PON 728 201873	384	-
Model State Supported Area Health Education Centers				
Through Health Res. & Services Admin.	93.107	1T1KHP39154-01-00	902,532	902,532
Through Health Res. & Services Admin.	93.107	5U77HP03023-26-00	366,568	258,811
Through Health Res. & Services Admin.	93.107	5U77HP03023-28-00	6,183	-
Through Health Res. & Services Admin.	93.107	5U77HP03023-26-00	-	-
Maternal and Child Health Federal Consolidated Programs				
Through Univ Hospitals Cleveland Medical Center	93.110	WS #2021-0880	57,157	-
Through University of Kentucky Research Foundation	93.110	3200004102-22-109	47,136	-
Emergency Medical Services for Children				
Through KCTCS KY Community & Technical College	93.127	The Kentucky EMS	28,836	-
Coordinated Services and Access to Research for Women, Infants, Children & Youth				
Through Health Res. & Services Admin.	93.153	1H1XHA370530100	27,989	-
Through Health Res. & Services Admin.	93.153	H12HA24829-08-01	29,869	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Through Substance Abuse and Mental Health Svcs Admin (SAMHSA)	93.243	1H79SM084989-01	228,642	-
Geriatric Academic Career Awards Department of Health and Human Services				
Through Health Res. & Services Admin.	93.250	1 K01HP33455-02-00	-	-
Centers for Disease Control and Prevention Investigations and Technical Assistance				
Through University of Kentucky Research Foundation	93.283	3200001003-17-126	(7,739)	-
Teenage Pregnancy Prevention Program				
Through YMCA of Greater Louisville	93.297	Optimally Changing the Ma	40,843	-
National State Based Tobacco Control Programs				
Through State of Kentucky	93.305	PON2 728 2000002565	29,865	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
Through Louisville Metro Government	93.323	ELC-1	(23,193)	-
Through KY Cabinet for Health & Family Services	93.323	PON2 728 2100000629	417,502	-
Cancer Treatment Research through National Institutes of Health				
Through NRG Oncology Foundation Inc	93.395	HN009	44	-
CDC's National Network Approach to Preventing and Controlling Tobacco-related Cancers in Special Populations				
Through University of Kentucky Research Foundation	93.431	3200004476-22-180	6,279	-
Through University of Kentucky Research Foundation	93.431	3200003768-21-226	3,151	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Public Health Training Centers Program				
Through Emory University	93.516	T846278	\$ (741)	\$ -
Refugee and Entrant Assistance State/Replacement Designee Administered Programs				
Through Catholic Charities, Inc.	93.566	252-00935-2022	55	-
Head Start				
Through Ohio Valley Education Cooperative	93.600	OVEC Child Development As	-	-
Children's Justice Grants to States				
Through State of Kentucky	93.643	SC 736 1800004122 1	-	-
Foster Care Title IV-E				
Through Eastern Kentucky University	93.658	453927-21-118	-	-
Through Eastern Kentucky University	93.658	453925-21-115	-	-
Through Eastern Kentucky University	93.658	454066-22-121	139,494	-
Through Eastern Kentucky University	93.658	PON27362100002157	7,271	-
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19				
Through University of Kentucky Research Foundation	93.665	3200003315-20-303	4,038	-
Through University of Kentucky Research Foundation	93.665	3200004438-22-186	39,517	-
Mental and Behavioral Health Education and Training Grants				
Through Health Res. & Services Admin.	93.732	5M01HP31363-03-00	473	-
Through Health Res. & Services Admin.	93.732	5M01HP31363-04-00	311,558	18,000
Through Health Res. & Services Admin.	93.732	1 M01HP42454 01 00	138,941	-
Through Health Res. & Services Admin.	93.732	1 M01HP42454 01 00	9,221	-
Through Health Res. & Services Admin.	93.732	1 M01HP42454-01-00	129,319	-
Through Health Res. & Services Admin.	93.732	2 M01HP31363 05 00	370,401	-
Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion				
Through University of Kentucky Research Foundation	93.810	3200004251-22-169	40,340	-
Cardiovascular Diseases Research				
Through Massachusetts General Hospital	93.837	5U01HL123336-02	3,964	-
Through RT Cardiac Systems, Inc.	93.837	1R43HL152774 01	140,704	-
Allergy and Infectious Diseases Research				
Through Brigham & Women's Hospital	93.855	5UM1A1068636-09 - REVISED	6	-
Pharmacology, Physiology, and Biological Chemistry Research				
Through XRateHealth, LLC	93.859	1UT2GM130174-01	-	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				
Through KY Cabinet for Health & Family Services	93.898	PON2 728 2000002159	91,383	-
Through KY Cabinet for Health & Family Services	93.898	PON2 728 2000002919	538	-
Through KY Cabinet for Health & Family Services	93.898	PON2 728 2000002919	125,753	-
Through University of Kentucky Research Foundation	93.898	3200003273-21-045	37,853	-
HIV Care Formula Grants				
Through KY Cabinet for Health & Family Services	93.917	PON 2 728 2000002908	912,766	-
Through KY Cabinet for Health & Family Services	93.917	PON2 728 2000001645	782,810	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease				
Through Health Res. & Services Admin.	93.918	2H76HA00536-21-00	(29)	-
Through Health Res. & Services Admin.	93.918	H76HA00536	387,151	-
Through Health Res. & Services Admin.	93.918	1H7CHA372840100	44,297	-
Through Health Res. & Services Admin.	93.918	6 H76HA00536-23-02	89,664	-
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants				
Through Health Res. & Services Admin.	93.924	5H65HA00013-19-00	(2,257)	-
Through Health Res. & Services Admin.	93.924	H65HA000131800	21,330	-
HIV Prevention Activities Health Department Based				
Through KY Cabinet for Health & Family Services	93.94	PON2 728 2100002812	48,002	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Federal Grant or Program Title	Federal Assistance Listing Number	Pass Through Entity #	Fiscal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Assistance Programs for Chronic Disease Prevention and Control				
Through KY Cabinet for Health & Family Services	93.945	PON2 728 2000002770	\$ 158,878	\$ 36,594
PPHF Geriatric Education Centers				
Through Health Res. & Services Admin.	93.969	2U1QHP28732-04-00	519	-
Through Health Res. & Services Admin.	93.969	5U1QHP28732-05-00	9,896	9,000
Through Health Res. & Services Admin.	93.969	5U1QHP28732-06-00	662,884	6,000
Through Health Res. & Services Admin.	93.969	5U1QHP28732-05-00	3,131	-
Through Health Res. & Services Admin.	93.969	5U1QHP28732-06-00	142,985	28,750
Through Health Res. & Services Admin.	93.969	1 T1MHP390570100	(7,410)	-
Through Health Res. & Services Admin.	93.969	3 U1QHP28732 06 01	132,484	41,181
Maternal and Child Health Services Block Grant				
Through KY Cabinet for Health & Family Services	93.994	SC 728 1900000058 1	-	-
U.S. Dept. of Homeland Security	97.000	70RSAT20CB0000021	406,459	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>8,007,969</u>	<u>1,300,868</u>
TOTAL OTHER PROGRAMS			<u>16,566,643</u>	<u>2,506,031</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 349,538,810</u>	<u>\$ 10,904,588</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
NOTES TO SCHEDULE OF EXPENDITUES OF FEDERAL AWARDS
JUNE 30, 2022

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, 2022, 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 nonfederal 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. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

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
JUNE 30, 2022**

NOTE 2 NONCASH FINANCIAL ASSISTANCE

Outstanding loan balances at June 30, 2022 were as follows:

	<u>Federal Assistance Listing Number</u>	<u>Total</u>
Federal Perkins Loan Program	84.038	\$ 2,731,417
Health Professions Student - Medical	93.342	(34)
Health Professions Primary Care - Medical	93.342	3,556,724
Health Professions Student Loans - Dental	93.342	4,526,493
Nursing Student Loans	93.364	19,140
Loans to Disadvantaged Students - Medical	93.342	1,838,867
Loans to Disadvantaged Students - Dental	93.342	<u>25,364</u>
 Total Student Loans Outstanding		 <u><u>\$ 12,697,971</u></u>

Loans received by students for the period ended June 30, 2022 were as follows:

	<u>Federal Assistance Listing Number</u>	<u>Total</u>
William D. Ford Federal Direct Loan Program	84.268	\$ 145,151,734
Health Professions Primary Care - Medical	93.342	302,679
Health Professions Student Loans - Dental	93.342	437,078
Loans to Disadvantaged Students - Medical	93.342	<u>91,254</u>
 Total Noncash Financial Assistance		 <u><u>\$ 145,982,745</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 the business-type activities, the aggregate discretely presented component units of University of Louisville, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the University of Louisville's basic financial statements, and have issued our report thereon dated October 31, 2022. The financial statements of University of Louisville Health, Inc. (UofL Health), University of Louisville Real Estate Foundation, Inc. (ULREF), and the University of Louisville Foundation, Inc. and Affiliates (the Foundation) 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 associated with UofL Health, ULREF, and the Foundation.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

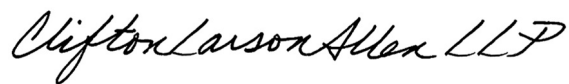
As part of obtaining reasonable assurance about whether University of Louisville’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

University of Louisville’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the University of Louisville’s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. University of Louisville’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 31, 2022



**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

Opinion on Each Major Federal Program

We have audited University of Louisville's 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 University of Louisville's major federal programs for the year ended June 30, 2022. 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.

In our opinion, University of Louisville complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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 University of Louisville and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of University of Louisville's compliance with the compliance requirements referred to above.

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 University of Louisville'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 University of Louisville'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 University of Louisville'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 University of Louisville'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 University of Louisville'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 University of Louisville'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.

Report on Internal Control Over Compliance

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

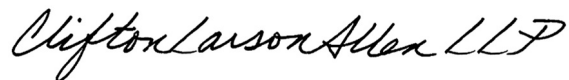
Our consideration of internal control over compliance was for the limited purpose described in the *Auditors' Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

We have audited the financial statements of University of Louisville as of and for the year ended June 30, 2022, and have issued our report thereon dated October 31, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with 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 basic financial statements as a whole.



CliftonLarsonAllen LLP

St. Louis, Missouri
March 9, 2023

**UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
Various	Student Financial Aid Cluster
84.425E 84.425F	HEERF Cluster: HEERF Student Aid Portion (COVID-19) HEERF Institutional Portion (COVID-19)

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 (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section II – Financial Statement Findings

2022 – 001 Accounts Payable

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: During the audit process, CLA noted that controls related to cutoff of accounts payable were not operating effectively. As a result, an audit adjusting entry was recorded to increase accounts payable, capital assets, and expenses by approximately \$3,014,000, \$1,810,000, and \$1,204,000, respectively.

Criteria: The University must have controls in place to ensure that accounts payable and accruals are properly cutoff at year-end.

Effect: Lack of controls in place to ensure cutoff of accounts payable and accruals may result in the preparation of the Financial Statements that inaccurately reflect the financial position of the University.

Cause: The University's controls were not operating effectively to be able to properly that accounts payable and accruals are properly cutoff at year-end.

Repeat Finding: No

Recommendation: Management should properly oversee controls currently in place to ensure accounts payable and accruals are properly cutoff at year-end.

Views of responsible officials and planned corrective actions: Search for unrecorded liabilities has historically been performed through the first week of August to align with a year-end close by mid-August. The oversight of identified payments were disbursed during the last week of review and the entry was missed. Going forward, the review process will be expanded to include individuals processing payables in the initial identification of appropriate invoices. This change in process will bring in direct knowledge of payables processed during the period and supplement the review by accounting personnel.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported.



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RECOMMENDATION TO BOARD OF TRUSTEES CONCERNING APPROVAL OF THE
2023-2024 AUDIT SERVICES WORK PLAN

Audit, Compliance, and Risk Committee – June 22, 2023
Board of Trustees – June 22, 2023

RECOMMENDATION:

The President recommends the Audit, Compliance, and Risk Committee of the Board of Trustees approve the Audit Services project plan for 2023-2024, as [attached](#).

COMMITTEE ACTION:

Passed _____
Did Not Pass _____
Other _____

____ Signature on file _____
Assistant Secretary

BOARD ACTION:

Passed _____
Did Not Pass _____
Other _____

____ Signature on file _____
Assistant Secretary



Audit Services

Proposed Annual Audit Plan 2023-2024

Audit Service’s mission is to provide Independent and Objective Assurance and Consulting Services designed to add value and improve the organization’s operations; and to help the organization accomplish its objectives by bringing a systematic, disciplined approach for evaluating and improving the effectiveness of risk management, control, and governance processes. Annually a proposed Audit Plan is developed based on risk factors evaluated throughout the year. As risks evolve, the Audit Plan will be re-evaluated and revised.

Audit Services will conduct the following activities as part of its Annual Audit Plan for July 1, 2023, to June 30, 2024.

Project Name	College/School/Division / Project Type	Project Description
Workday Post Implementation	Information Technology Services / IT	Verify the Workday HCM controls are working as designed.
R2T4 (Return Title IV Funds)	Provost / Compliance	Evaluate compliance with Department of Education requirements for returning Title IV funds.
Physical Plant – Maintenance and Renovations	Finance and Administration / Operational	Evaluate the process of contracting and managing vendors engaged for facilities renovation projects managed by Physical Plant.
Clinical Trials Unit	School of Medicine / Compliance	Evaluate compliance with Medicare Directives directed at clinical trials.
Conflicts of Interest	Research; Risk, Audit & Compliance / Compliance	Evaluate compliance with Annual Disclosure of Financial Interest policy, including monitoring for completion.
Internal Quality Assurance Review	Risk, Audit & Compliance / Compliance	Evaluate compliance with the standards for the professional practice of internal audit.
Spirit Groups	Athletics / Operational	Evaluate the controls over the Athletics Spirit Groups Program
School of Nursing	Nursing / Financial	Evaluate business controls over academic, research, and clinical activities.
PeopleSoft Campus Solutions	Information Technology Services / IT	Evaluate application controls over the Student Records system

Project Name	College/School/Division / Project Type	Project Description
Information Technology Follow-up	Information Technology Services and Other	Follow-up on High and Moderate risk issues identified during prior Information Technology projects
Payroll	Finance and Administration / Compliance	Controls and processes over period activity pay and payroll taxes and deductions.

Planned Consulting and other projects

Project Name	College/School/Division / Project Type	Planned Scope
Workday Financials Implementation	ITS / Consulting	Consulting and ex-officio membership in Workday Financials implementation project
Workday HCM	ITS / Consulting	Serving on Business Owner Leadership Team as ad hoc consultant
Investigations/Administration Requests	To be determined	A placeholder of 25% of audit department resources for emerging issues, investigations of fiscal misconduct, and leadership requests.
Continuous Auditing / Monitoring	Various	Develop and use data analytics to monitor transactional activity for areas of concern and high risk.
External Quality Assurance Review	Risk, Audit, and Compliance / Internal project	Work with an external consultant for a formal quality assurance review, required every 5-years
Audit Management Software Implementation	Risk, Audit, and Compliance / Internal project	Implement an Audit Management Software solution to more effectively manage the audit process, maintain a library of risks and controls, and automate audit interactions with the University community



We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

University of Louisville

Presentation to the Audit Committee June 22, 2023

Single Audit Results Fiscal Year Ended June 30, 2022
& Independent External Audit Services Plan Fiscal Year
Ended June 30, 2023

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Agenda Fiscal Year June 30, 2022



2022 Single Audit
Reporting and Results

2022 Single Audit Major
Program



Agenda (Continued) Fiscal Year June 30, 2023

- Engagement Scope and Deliverables
- Engagement Team
- Responsibilities under GAAS and GAGAS
- Audit Methodology
- Preliminary Risk Assessments
- Engagement Timeline
- FY23 Unique Audit Items





Fiscal Year June 30, 2022

Single Audit Reporting and Results

2022 Single Audit Results

GAGAS Report on Internal Control Over Financial Reporting and on Compliance and Other Matters (Page 22)

- Date of Report is October 31, 2022
- Significant deficiency internal controls over financial reporting (*Same as was reported to the committee at our October 28, 2022, presentation.*)

Report on Compliance with for each Major Federal Program (Page 23)

- Date of Report is March 9, 2023
- Unmodified opinion on compliance
- Major Programs
 - Student Financial Aid Cluster – no findings
 - Higher Education Emergency Relief Fund (HEERF) -- no findings
- Student Financial Aid Cluster – Follow up on prior year finding – corrected
- Governors Emergency Education Relief Fund – Follow up on prior year finding - corrected



2022 Single Audit Major Programs

Student Financial Aid Cluster

No control or compliance findings

Audited compliance requirements:

Allowable Activities Allowable Costs, Eligibility, Cash Management, Special Tests and Provisions, and Reporting

Higher Education Emergency Relief Fund (HEERF)

No control or compliance findings

Audited compliance requirements:

Allowable Activities Allowable Costs, Earmarking, Procurement, Suspension & Debarment, and Reporting





Fiscal Year June 30, 2023

Fiscal Independent External Audit Services Plan

Engagement Scope and Deliverables

Independent auditors' reports on the financial statements of University of Louisville

Independent auditors' reports on the financial statements of - University of Louisville Athletic Association, Inc.

Independent auditors' reports on the financial statements of University of Louisville Research Foundation, Inc.

Independent Auditors' Reports 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 (Yellow Book Report)

Uniform Guidance Single Audit reports on expenditures of federal awards, internal controls and compliance for the University.

University of Louisville Athletic Association, Inc. NCAA agreed-upon procedures report on compliance with requirements relating to activities of revenues and expenses as updated by NCAA amendments

Report on compliance with provisions of House Bill 622.

Report on Lease Law Compliance.

Reports to the Audit Committee on required auditor communications.



Single Audit

Objective:

- To determine that the University has established effective internal control over compliance with the requirements of federal awards, and has complied with laws and regulations that may have a material effect on the financial statements and major federal programs.
- Forming and expressing an opinion about whether the University complied with the types of compliance requirements described in the *US Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs.

Preliminarily major program determination: Student Financial Aid Cluster

- Considered low-risk auditee
- Threshold type A and B is \$3,000,000/\$750,000

Areas of audit emphasis:

- Internal controls over compliance for major programs
- Compliance requirements for major programs



Engagement Team



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Ethan Lay

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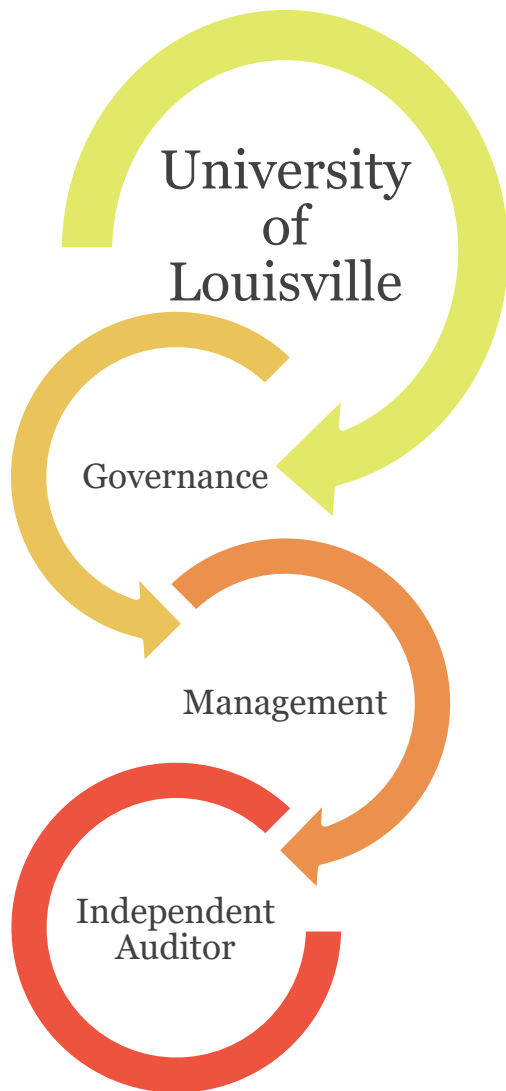
Mike Silver

- CLA manager
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Responsibilities of Parties Involved

Overview



Governance

Strategic Direction

Accountability and Oversight

Risk input

Management

Internal Controls

Accounting Policies

Management Decisions

Fair Presentation of Financial Statements

Programs to Prevent and Detect Fraud

Independent Auditor

Opinion on Fair Presentation of Financial Statements

Audit in Accordance with GAAS and GAGAS

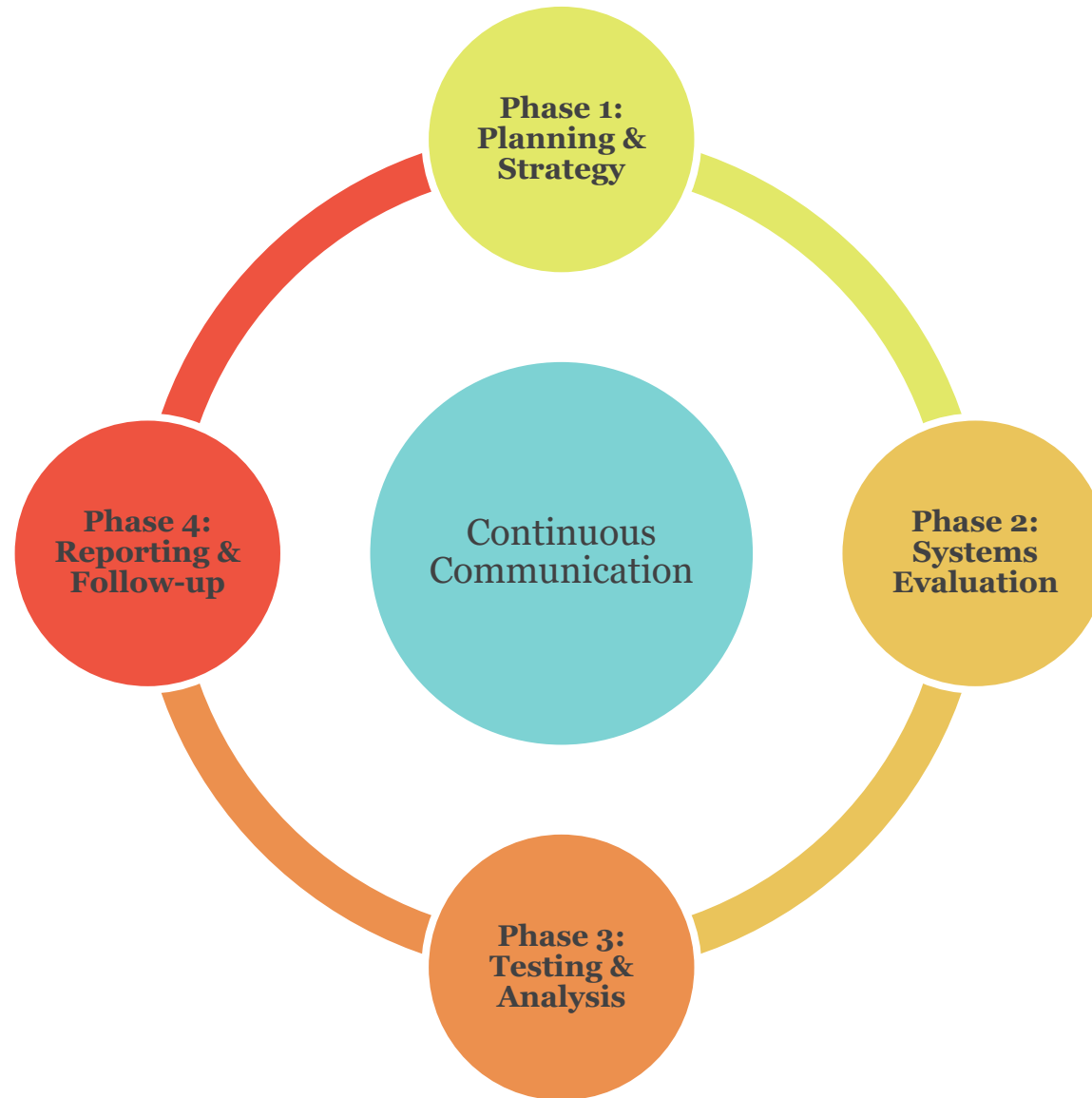
Reasonable, not Absolute Assurance

Understanding of Internal Controls

Risk Based Audit Approach



Audit Methodology



Audit Methodology

Phase 1: Planning & Strategy

- Perform risk assessment procedures and identify risks
- Determine audit strategy
- Determine planned audit approach
- Evaluate the design and implementation of entity level controls

Phase 2: Systems Evaluation

- Understand accounting and reporting activities
- Evaluate design and implementation of selected controls
- Test operating effectiveness of selected controls
- Perform walk-thru's of key controls
- Assess control risk and risk of significant misstatement

Phase 3: Testing & Analysis

- Plan substantive procedures
- Perform substantive procedures
- Consider if audit evidence is sufficient and appropriate
- Conclude on audit objectives

Phase 4: Reporting & Follow-Up

- Perform completion procedures
- Perform overall evaluation
- Form an audit opinion



Risk Assessment

Prior Year
Knowledge/Team
Brainstorming Session

Interviews with
Management and Audit
Committee

Risk
Assessment

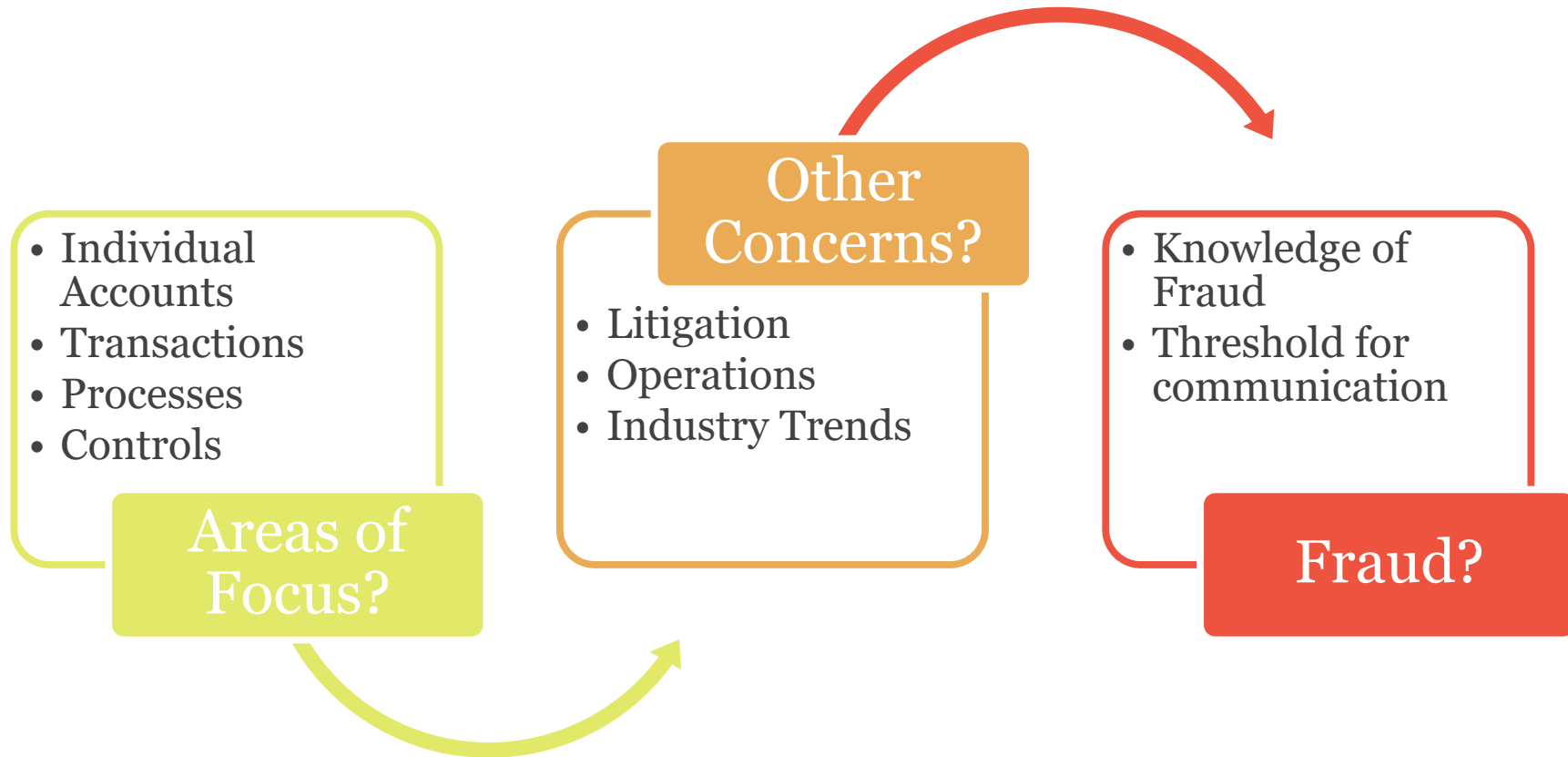
Compliance and Other
Reports

Inherent Risk/Other



Risk Assessment - Governance Input

As independent auditors, we work **for** governance and work **with** management to accomplish the audit. Your input is valued as we develop our audit plan and approach.



Significant Risks

Presumed Risks

Revenue Recognition

Management Override of Controls

Other common risks

Information Technology

Payroll / General disbursements

Capital activity

Debt compliance

Regulatory compliance

Public private partnerships

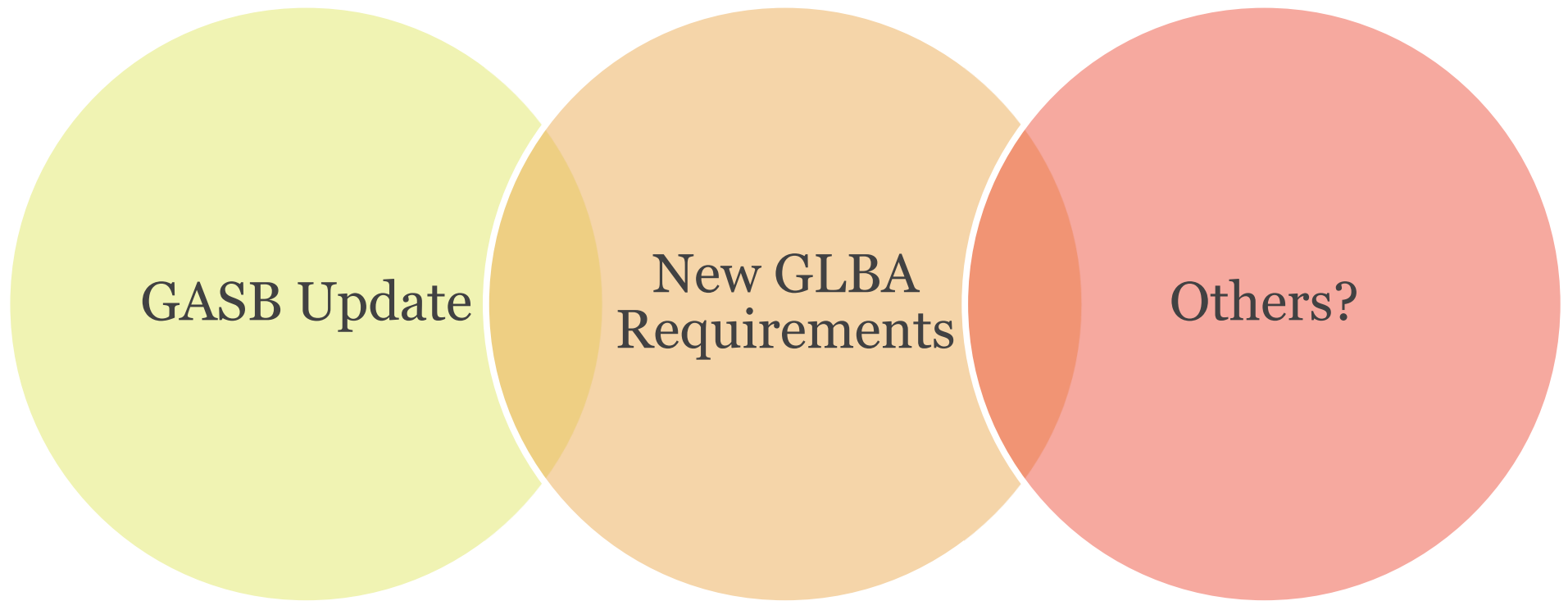
Environmental liabilities



Timeline



2023 Unique Audit Items



From Leases to SBITAs



Leases

**Subscription-
Based
Information
Technology
Arrangements**



GASB 87/GASB 96 Side by Side

SBITA

Right to use another party's *IT software*

Accounting: Right-to-use subscription asset and corresponding subscription liability

Lease

Right to use another entity's *nonfinancial asset*

Accounting: Right-to-use capital asset and corresponding liability



Audit Success Factors

Address unique audit issues early in audit process

Weekly status meetings

Timely receipt of deliverables

Timely drafting and finalization of findings

Adhere to management's requested audit protocol

Availability of audit contacts

Timely communication with management of issues noted during audit

Improvement discussions from prior year audit



Questions?



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Risk, Audit, and Compliance Update

July 1, 2022, through May 15, 2023

Audit Services

These audits and consulting projects evaluated risk exposures, control processes, and compliance with laws, regulations, policies, procedures, and contracts.

Audits, Consulting, Investigations Included:

- Share Plan
- Operations Support Services
- Student Fees-Housing and Meal Plans
- IT Access Control-Wireless Networking
- ProCard
- Research

Audits 17

Completed 9

Deferred 3

Cancelled 2

In Process 3

Consulting Projects 3

Investigations 11

Completed 8

Substantiated 4/8

Open 3

University Integrity and Compliance

Complaints 84

Closed **69**

Open **15**

Notification Method

Hotline **49**

Other **35**

Findings

Unsubstantiated **22**

Partially substantiated **5**

Substantiated **6**

Other **36**

Trends

- Campus facilities and grounds
- Employee behavior related to standards of conduct
- Fiscal misconduct/financial matters
- Research protocol compliance

Privacy Office

2023 HIPAA training for the University's health care component kicked off in April and will conclude in August.

The Office evaluated privacy concerns, contract negotiations and reviewed requests for erasure and requests for research reviews.

Privacy Concerns **261**

- **51** involved potential unauthorized use or disclosure of protected health information
- **3** were HIPAA breaches that required notification to the patients and reports to the U.S. Office for Civil Rights

Information Security Compliance Office

Events/Investigation: **17**

- Reportable **5***
- Reportable under KY PI and HIPAA **3**
- Reportable under KY PI, FERPA, DOE **1**
- Reportable under KY PI **1**

*Reportable events included a 3rd party malware incident and misdirected emails.

The Office evaluated and provided guidance, consulting, contract reviews and/or vendor risk reviews.

Total 298

Athletic Compliance

Focused name, image, and likeness (NIL) education for coaches, student-athletes, staff, boosters, corporate sponsors, and the UofL focused NIL collective on both permissible and impermissible activities within the NIL space available for student-athletes

Enhanced monitoring and education within the changing student-athlete transfer process focusing on changing rules related to transfer portal windows, and new stringent restrictions within the transfer financial aid and waiver eligibility areas directly affecting both incoming and outgoing transfers

Conflict of Interest and Commitment

- Disclosure Forms Collected **6660**
- Individuals with Disclosures **441**
- Management Plans in Effect **46**
- Awareness Letters Issued **392**

Development of additional monitoring tools to address new disclosure requirements is underway.

Enterprise Risk and Insurance

Youth Protection Program

- In Person Projects/Camps **74**
- Authorized Adult Background Checks **191**

Motor Vehicle Record Checks **227**

Claims

- Property **32**
- Liability **8**
- Bodily Injury **4**
- Auto **16**
- Crime (employee theft) **0**
- Workers' Compensation **109**

Progressing in our development of an ERM Program, Software Solution, and Needs Assessment



Questions?



NAME IMAGE LIKENESS YEAR TWO IN REVIEW

BOARD OF TRUSTEES

JUNE 2023

ZACK MCKAY

THREE PILLARS TO THE ELEVATE NIL PROGRAM

- Helping student-athletes maximize their NIL opportunities
- Develop life skills to make informed choices
- Complying with applicable laws and policies

YEAR TWO BY THE NUMBERS

- 912 NIL deals reported since July 1, 2021
- 53.3% - Female Student-Athletes / 46.7% - Male Student-Athletes
- The average value of reported NIL deals is \$4,700+
- 300+ different companies partnering with U of L Student-Athletes

NOTE: Numbers as of June 8, 2023

STUDENT-ATHLETE SUPPORT

Providing support and educational resources for student-athletes to develop life skills to be successful within NIL on topics from:

- Personal Branding
- Social Content
- Financial Literacy
- Taxes
- Contracts



STUDENT-ATHLETE SUPPORT

On-campus resources...

- Brandeis School of Law Entrepreneurship Law Clinic
- Sports Administration Program

STUDENT-ATHLETE SUPPORT

NIL Summit is a professional development experience for student-athletes to discover new interests and learn how to maximize NIL opportunities to build their brands and amplify their voices.

- Tell your own story, own your moments, build your legacy
- Building Wealth for Your 'Future Self'



PARTNERSHIPS & INITIATIVES

- Hosted NIL Marketplace Event
- Launched Adidas Affiliate Program
- 502Circle Collective
- Launched Fanatics Name & Number Apparel Program
- Launched CARDS NIL Exchange

FANATICS NAME & NUMBER APPAREL PROGRAM

Co-Branded Apparel Opportunities Immediately Available

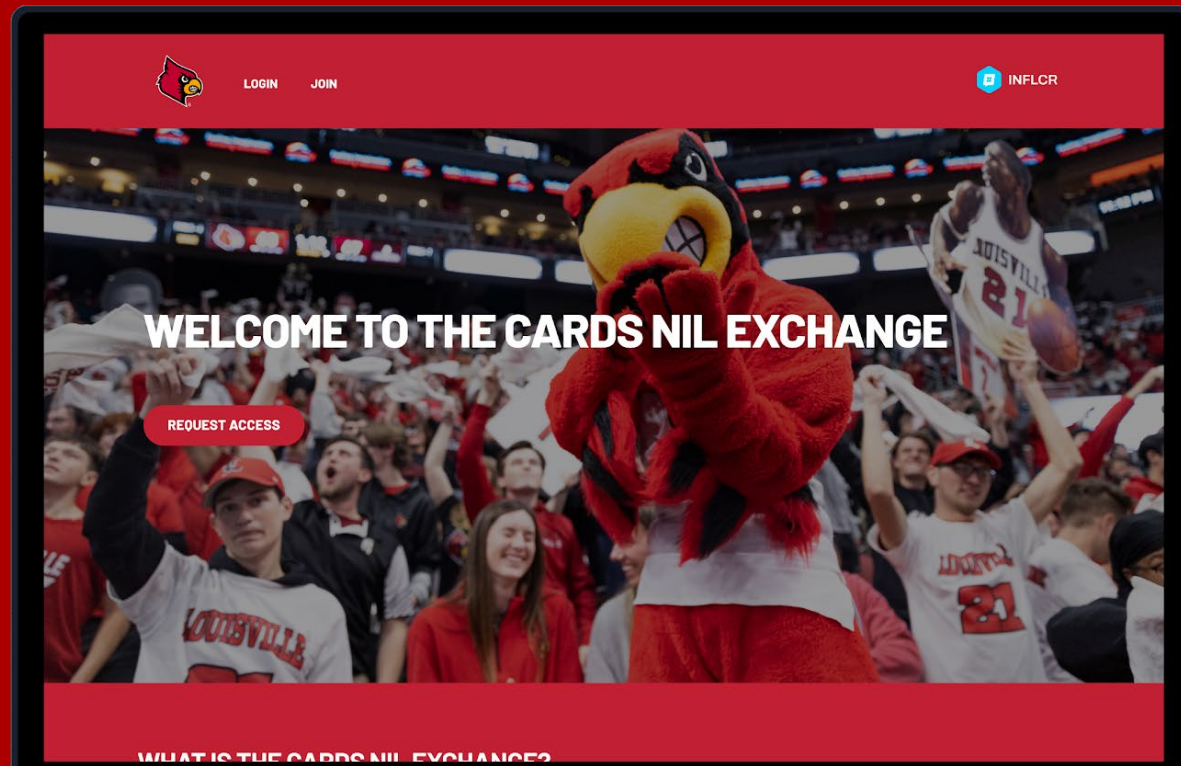
Opportunities are currently available through OneTeam's group licensing programs for:

- Football
- Men's Basketball
- Women's Basketball
- Women's Soccer
- Women's Volleyball
- Baseball
- Softball

**Expansion to M/W hockey, M/W lacrosse, & men's soccer coming in 2023 where applicable*



CARDS NIL EXCHANGE



- Partnership with Teamwork's Elite includes the implementation of INFLCR (software app)
- Launched on May 17, a free student-athlete NIL business registry, custom-designed for approved businesses, collectives, donors, alumni, and any other interested NIL entity wishing to connect with UofL student-athletes

QUESTIONS?