

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

June 24, 2021

In Open Session

Members of the Audit, Compliance, and Risk Committee of the University of Louisville Board of Trustees and UofL Research Foundation Board of Directors met at the Student Activities Center Ballroom, Belknap Campus, both in-person and virtually at 1:06 p.m., June 24, 2021, with members present and absent as follows:

Present: Mr. James Rogers, Chair
Mr. John Chilton
Mr. Al Cornish
Mr. Gary Stewart, *Advisor, non-voting*

Other Trustees

Present: Dr. Raymond Burse
Mr. Scott Brinkman
Ms. Sabrina Collins
Ms. Diane Medley
Ms. Mary Nixon
Ms. Diane Porter
Prof. David Schultz
Mr. John Smith
Ms. Sherrill Zimmerman

From the

University: Dr. Neeli Bendapudi, President
Dr. Lori Gonzalez, Executive Vice President and University Provost
Mr. Dan Durbin, Vice President for Finance and CFO
Ms. Angela Curry, General Counsel and Vice President for Legal Affairs
Dr. Michael Wade Smith, Vice President for External Affairs and Chief of Staff
Dr. Jasmine Farrier, Vice President for University Advancement
Mr. Vince Tyra, Vice President for Athletics and Athletic Director
Dr. Toni Ganzel, Vice President for Academic Medical Affairs
Ms. Mary Elizabeth Miles, Vice President for Human Resources
Mr. Rehan Khan, Vice President for Information Technology Services
Mr. Mark Watkins, Sr. Associate Vice President for Operations
Ms. Sandy Russell, Assistant Vice President for Enterprise Risk and Compliance
Ms. Shannon Rickett, Assistant Vice President for Government Relations
Ms. Beverly Santamouris, Treasurer/Controller
Dr. Tracy Eells, Vice Provost for Faculty Affairs

Ms. Jessica Murnock, Deputy Chief of Staff, President's Office
Ms. Amy Shoemaker, University Counsel and Associate Athletic Director
Mr. Jeff Spoelker, Associate Athletic Director
Mr. John Carns, Associate Athletic Director
Dr. Thomas Hardy, Director of Campus Housing
Ms. Kim Adams, Chief Information Security Officer
Ms. Jennifer Mudd, Director of Integrity and Compliance
Ms. Stacie McCutcheon, Privacy Officer
Ms. Cheri Jones, Director of Audit Services
Prof. Richard Germain, Challenge for Excellence Chair, Supply Chain Mgmt.
Prof. Avery Kohlers, Interim Chair, Philosophy Department
Prof. Isabel Botero, Director of Family Business Center
Prof. Lauren Freeman, Philosophy Department
Mr. Michael Marquette, Director of Financial Analysis
Mr. Jake Beamer, Dir. of Governance & Strategic Initiatives & Asst. Secretary

From the UofL

Foundation: Mr. Keith Sherman, Executive Director

Guests: Mr. Chris Suda, Clifton Larson Allen
Ms. Kyla Greenhoe, Clifton Larson Allen
Mr. Ethan Lay, Clifton Larson Allen

I. Call to Order

Chair Rogers called the roll. Having determined a quorum present, he called the meeting to order at 1:06 p.m.

Approval of Minutes, 10-28-2020

Mr. Chilton made a motion, which Mr. Cornish seconded, to approve the minutes of the October 28, 2020 meeting.

The motion passed.

II. Information Item: FY 2021 Independent External Audit Plan

Mr. Suda introduced his colleagues, Ms. Greenhoe and Mr. Lay, and then briefed the committee on the external audit plan using the **attached** presentation. He discussed with committee members the FY 2021 audit engagement scope and deliverables, methodologies, risk assessment, timeline, accounting standards updates, and the impact of the COVID-19 pandemic on the audit process.

Mr. Lay then fielded questions from trustees. No action was taken.

III. Action Item: Approval of FY 2020 ULRF Single Audit

Mr. Suda discussed with committee members the FY 2020 UofL Research Foundation, Inc., Single Audit, which had been delayed due to the pandemic. He stated that prior year findings from the Student Financial Aid Cluster Program and the Higher Education Emergency Relief Fund (HEERF) were resolved through corrective action, resulting in an unmodified (clean) opinion.

He then fielded questions from the committee.

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

President's recommendation that the Board of Directors approve the UofL research Foundation, Inc., Single Audit Reports and the Schedule of Expenditures of Federal Awards, Year ended June 30, 2020, as attached.

The motion passed.

IV. Action Item: Approval of University Intimate Relationships Policy

Provost Gonzalez reported that the university's intimate relationships policy had not been updated since 1999 and a committee was charged to review and make recommendations to update it. The revised policy includes prohibitions on various intimate relationships between students and university employees, as well as any supervisory relationships between students and staff.

The provost then fielded questions from committee members.

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

President's recommendation that the Board of Trustees approve a revised policy concerning University Intimate Relationships, as attached.

The motion passed.

V. Action Item: Approval of FY 2021 Audit Services Plan

Vice President Russell briefed the committee on the proposed 2021 audit services plan, and she thanked the faculty, staff, and administrators for the 100% cooperation and participation in university audits, risk assessments, and investigations. She noted that the 2021-2022 proposed audit plan is based on those risk assessments.

She then fielded questions from the committee.

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

President's recommendation that the Board of Trustees approve the Audit Services project plan for 2021-2022, as attached.

The motion passed.

VI. Update from Vice President for Risk, Audit, & Compliance

VP Russell provided the **attached** audit services status report to the committee, highlighting the audit issue follow-up processes; the audit resource budget; audit reports issued; projects in-process; investigations; continuous monitoring activities; consulting; and risk assessments.

The vice president fielded questions from trustees.

No action was taken, and Chair Rogers thanked Ms. Russell for her update.

VII. Adjournment

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

The motion passed and the meeting adjourned at 1:39 p.m.

Approved by:

Signature on file _____
Assistant Secretary



University of Louisville

Fiscal Year Ended June 30, 2021

Independent External Audit Services Plan Presentation
to the Audit Committee June 24, 2021

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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

Agenda

- 2020 Single Audit Reports and Results
- Engagement Scope and Deliverables
- Engagement Team
- Responsibilities under GAAS and GAS
- Audit Methodology
- Preliminary Risk Assessments
- Engagement Timeline



2020 Single Audit Report and Results

GAGAS Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

- Date of Report is October 20, 2020
- Unmodified opinion (*Same as was reported to the committee at our October 28, 2020, presentation.*)

Report on Compliance with Requirements that could have a Direct and Material Effect on the Major Federal Programs and on Internal Control Over Compliance in accordance with the Uniform Guidance for Federal Awards (2 CFR Part 200)

- Date of Report is April 5, 2021
- Unmodified opinion on compliance
- Major Programs
 - Student Financial Aid Cluster – one finding
 - Higher Education Emergency Relief Fund (HEERF) -- no findings
- Student Financial Aid Cluster – Follow up on prior year findings – no repeat findings



2020 Single Audit Major Programs

Student Financial Aid Cluster

Higher Education Emergency Relief Fund (HEERF)

One finding –
Enrollment
Reporting –
Incorrect
Enrollment Date

Audited compliance
requirements:
Allowable Activities,
Cash Management,
Eligibility,
Matching,
Reporting, and
Special Provisions

No control or
compliance findings

Audited compliance
requirements:
Allowable Activities
Allowable Costs,
Earmarking, Period
of Performance,
Procurement,
Suspension &
Debarment, and
Reporting



Single Audit - Status of Prior Year Student Financial Aid Cluster Findings

2019-004 – Perkins Exist Counseling

• Corrective action was taken. Finding is resolved.

2019-005 – Enrollment Reporting – Untimely Student Status Reporting

• Corrective action was taken. Finding is resolved.

2019-006 – Enrollment Reporting – Untimely Error Correction

• Corrective action was taken. Finding is resolved.

2019-007 – Gramm-Leach-Bliley Act – Student Information Security

• Corrective action was taken. Finding is resolved.



Fiscal Year 2021 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.



Engagement Team



Chris Suda

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Brenda Scherer

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Kyla Greenhoe

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Kadian Douglas

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Ethan Lay

- CLA engagement senior with responsibility for the financial audit and single audit.
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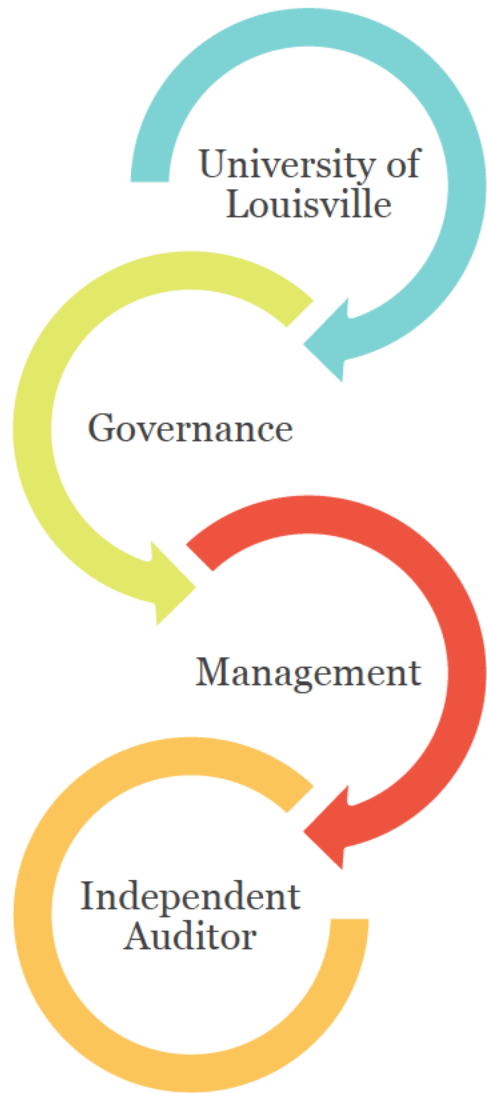


Megan Schmiskie

- CLA engagement senior
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- Email: Megan.Schmiskie@CLAconnect.com



Responsibilities of Parties Involved Overview



Governance	Strategic Direction
	Accountability and Oversight
	Risk input
Internal Controls	Management
	Accounting Policies
	Management Decisions
	Fair Presentation of Financial Statements
Independent Auditor	Programs to Prevent and Detect Fraud
	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



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

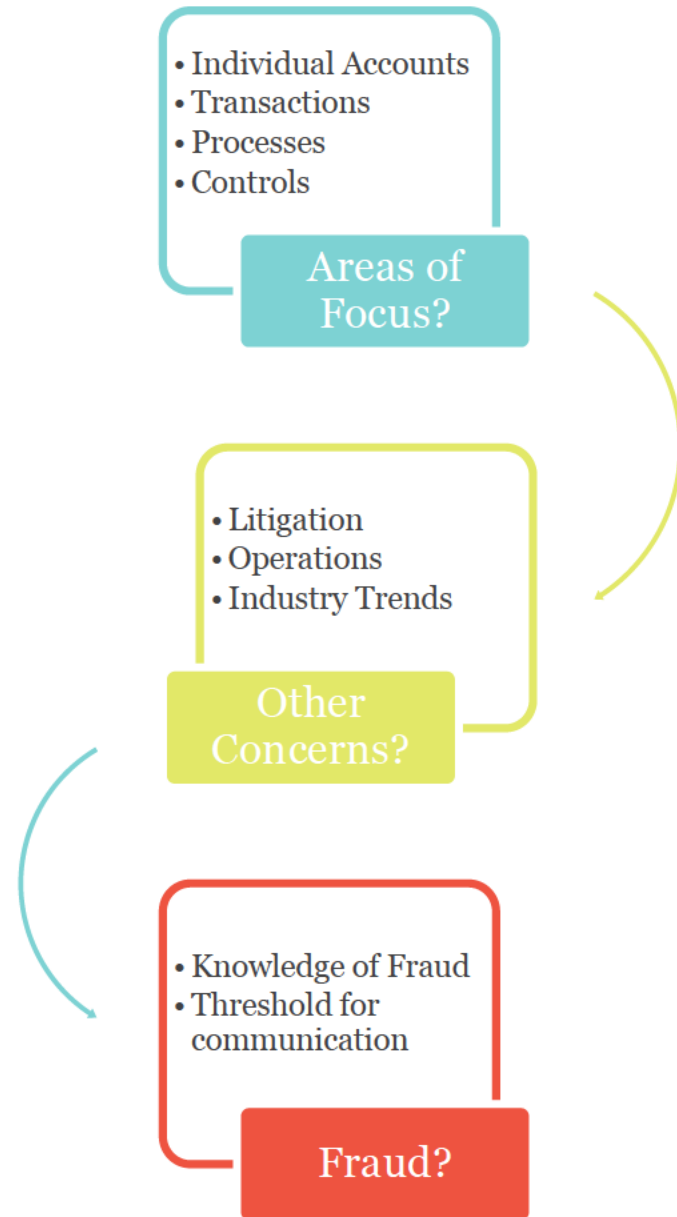
Compliance and Other
Reports

Inherent Risk/Other

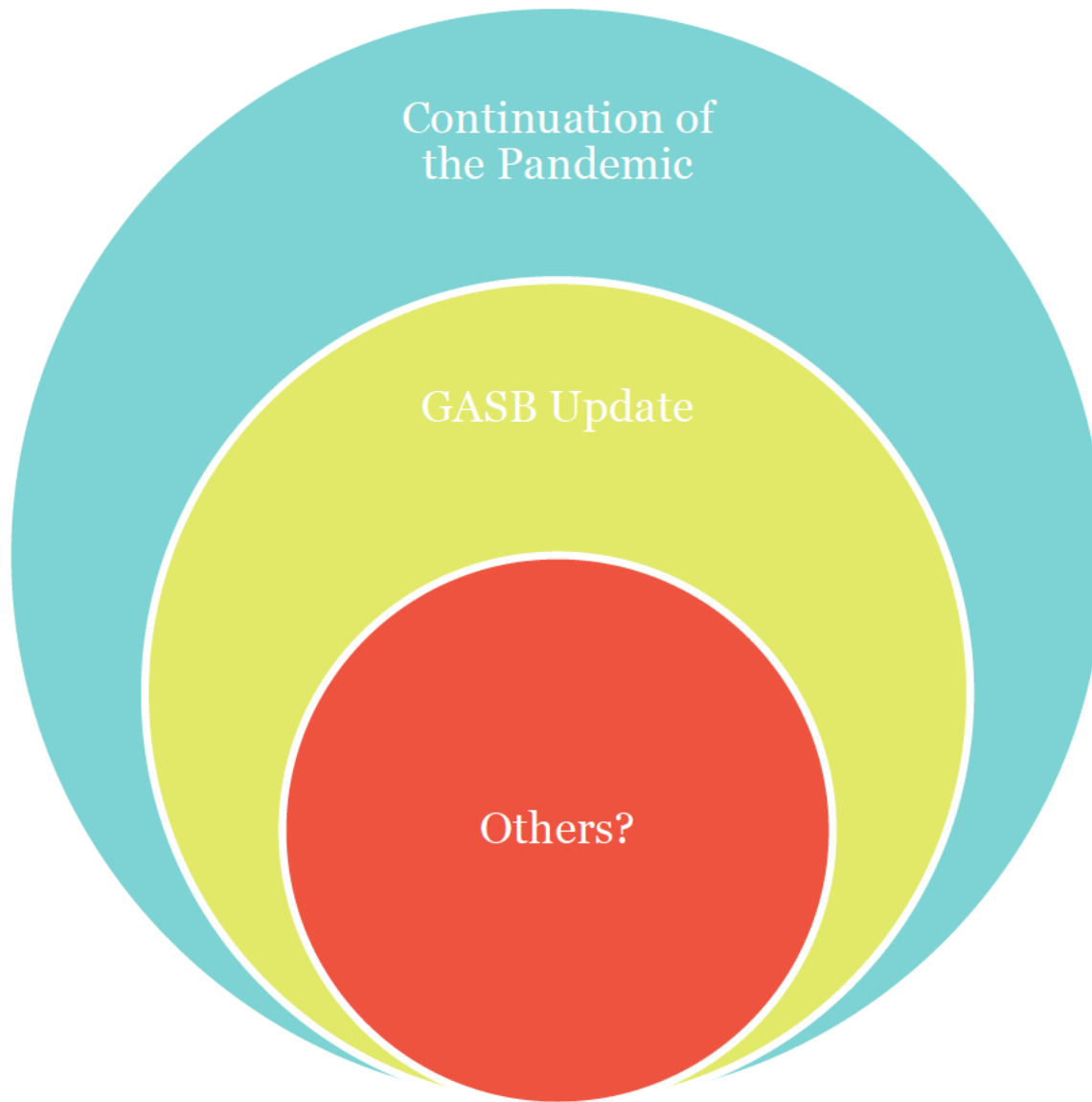


Risk Assessment - Governance Input

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.



2021 Unique Audit Items



COVID-19 and HEERF



Current Impact

- Student retention
- On campus housing vs. off campus
- Other



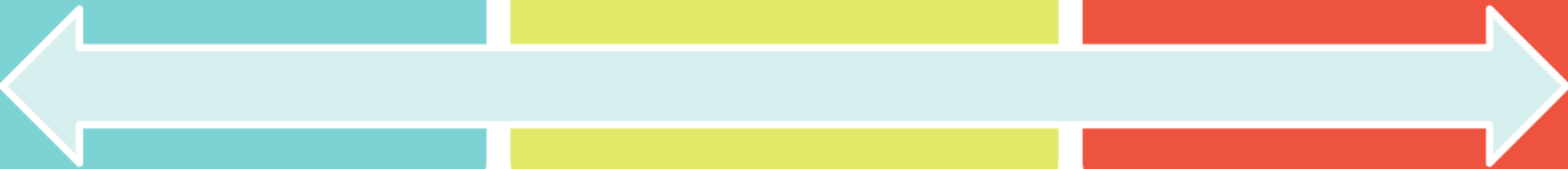
Relief Programs

- HEERF I
- HEERF II
- HEERF III



Audit Implications

- Timing
- Approach
- Process



COVID-19 Impact

Operations

Auxiliaries and fees
Cash flow
CARES Grant funding
Enrollment retention

Audit and Accounting

Risk Assessment
Accounting for expenses and refunds
Going Concern
Other Disclosures
Implementation delays?

Compliance

Student Financial Aid

- No match required for certain programs (FSEOG, FWS)
- FWS students are eligible to be paid unearned funds
- Loans/grants not counted towards lifetime limits
- Withdrawals: No Pell required to be returned
- SAP allowances

Other Federal Programs

- CARES Act funding
- Extension of spending and filing deadlines
- Other compliance waivers



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.

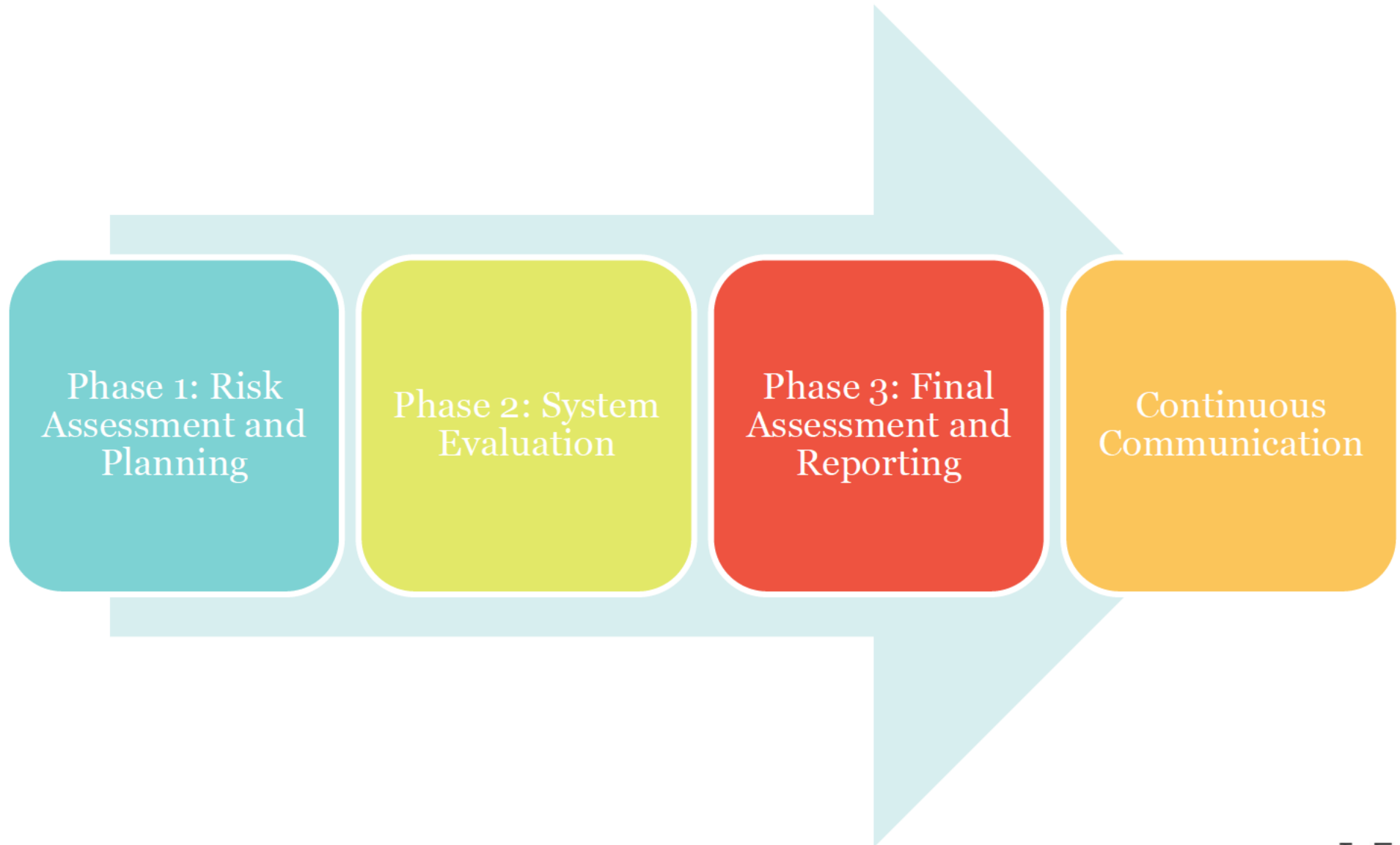
Federal programs to be preliminarily considered major programs is the Research & Development Cluster and the CARES Higher Education Emergency Relief Fund

Areas of audit emphasis:

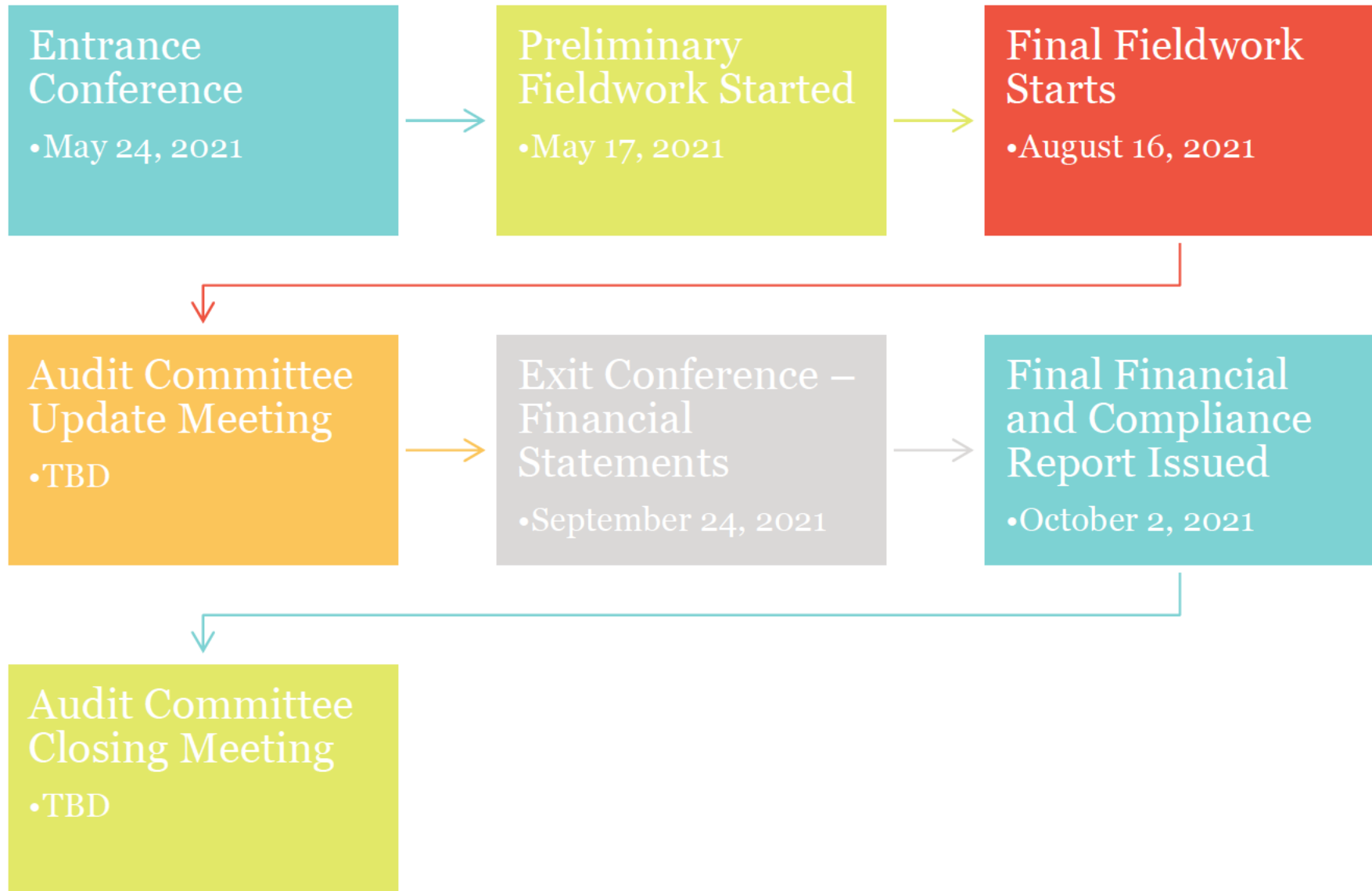
- Internal controls over compliance for major programs
- Compliance requirements for major programs



Single Audit Methodology



Timeline



Accounting Standards Update – Effective 6/30/21

GASB Statement No. 84, *Fiduciary Activities*

- Establishes criteria for identifying fiduciary activities for state and local governments, focusing on (1) whether the government is controlling the assets of the fiduciary activity, and (2) the beneficiaries with whom a fiduciary relationship exists. Different criteria are included for fiduciary component units and postemployment benefit arrangements.

GASB Statement No. 90, Majority Equity Interests— an amendment of GASB Statements No. 14 and No. 61

- Defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of investment.



Accounting Standards Update – Effective 6/30/22

GASB Statement No. 87, Leases

- Requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period

- Requires interest cost incurred before the end of a construction period should be recognized as an expense in the period in which the cost is incurred in a business-type activity or enterprise fund.



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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RECOMMENDATION TO THE AUDIT, COMPLIANCE, AND RISK COMMITTEE
OF THE UofL RESEARCH FOUNDATION, INC., BOARD OF DIRECTORS
CONCERNING THE SINGLE AUDIT REPORT

Audit, Compliance, and Risk Committee – June 24, 2021
Executive and Compensation Committee – June 24, 2021

RECOMMENDATION:

The President recommends that the Board of Directors approve the UofL Research Foundation, Inc., Single Audit Reports and the Schedule of Expenditures of Federal Awards, Year Ended June 30, 2020, as [attached](#).

COMMITTEE ACTION:

Passed X
Did Not Pass
Other

 Signature on file
Assistant Secretary

BOARD ACTION:

Passed X
Did Not Pass
Other

 Signature on file
Assistant Secretary

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

**SINGLE AUDIT REPORTS AND THE
SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**
Year Ended June 30, 2020

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
Louisville, Kentucky

**SINGLE AUDIT REPORTS AND THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
Year Ended June 30, 2020

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UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2020 Expenditures	Amount Provided to Subrecipients
STUDENT FINANCIAL AID CLUSTER				
UNITED STATES DEPARTMENT OF EDUCATION				
Federal Supplemental Educational Opportunity Grants	84 007		\$ 959,503	\$ -
Federal Work Study Program	84 033		873,442	-
Federal Perkins Loan Program	84 038		6,578,426	-
Federal Pell Grant Program	84 063		21,839,479	-
William D Ford Federal Direct Loan Program	84 268		146,674,774	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84 379		<u>114,833</u>	<u>-</u>
SUBTOTAL UNITED STATES DEPARTMENT OF EDUCATION			<u>177,040,457</u>	<u>-</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93 342		10,241,568	-
Nursing Student Loans	93 364		<u>21,883</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>10,263,451</u>	<u>-</u>
TOTAL STUDENT FINANCIAL AID CLUSTER			<u>187,303,908</u>	<u>-</u>
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT SECTION 2, HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF)				
UNITED STATES DEPARTMENT OF EDUCATION				
HEERF Student Aid Portion (Covid-19)	84 425E		5,974,608	
HEERF Institutional Portion (Covid-19)	84 425F		<u>3,187,865</u>	<u>-</u>
TOTAL CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT			<u>9,162,473</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Agriculture and Food Research Initiative (AFRI)	10 310	2015-67020-23184	(45)	-
State Administrative Matching Grants for Food Stamp Program Through Eastern Kentucky University	10 561	453783-20-116	104,015	-
Wood to Densified Coal-Replacement Material through US Endowment for Forestry & Communities	10 681	CW-1	<u>463</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF AGRICULTURE			<u>104,433</u>	<u>-</u>

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2020 Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF COMMERCE				
Measurement and Engineering Research and Standards				
Through Nat'l Institute of Standards & Tech	11 609	70NANB16H029N	(1,454)	-
Louisville Additive Manufacturing Business Development A through Department of Commerce Minority Business Development Agency	11 802	MB18OBD8020071	144,372	-
SUBTOTAL DEPARTMENT OF COMMERCE			142,918	-
DEPARTMENT OF DEFENSE				
Department of Defense Contracts	12 000		6,337	-
Through Dept of the Army, Ft Knox	12 000	OGMB200791	182,971	-
Through Ky Commission on Military Affairs	12 000	PON2 076 2000001258	99,635	-
Through NextGen Aeronautics	12 000	PO 19-01	77,107	-
Through Northrop Grumman	12 000	3021700145	67	-
Through University of Pittsburgh	12 000	0061688-7	675	-
Through University of Pittsburgh	12 000	0055964-7	52,044	-
Through TDA Research, Inc	12 000	AJ 1403 010 UL 19 01	23,660	-
U S Office of Naval Research				
Through 3DSIM, LLC	12 000	N6833517C0624	12	-
Through QuesTek Innovations LLC	12 000	PO: 1675	183,456	-
Through InfoBeyond Technology LLC	12 000	IB1607	64,321	-
Through Technical Data Analysis, Inc	12 000	2098-001-01	280	-
Basic and Applied Scientific Research through Technical Data Analysis, Inc	12 300	2116-001-01	41,798	-
Basic Scientific Research - Combating Weapons of Mass Destruction	12 351	HDTRA1-15-1-0027	308,147	137,465
Military Medical Research and Development	12 420		773,014	-
Through U S Department of Defense	12 420		1,346,686	-
Through Miami University	12 420	G03178	36,331	-
Through Christopher & Dana Reeve Foundation	12 420	CTN1,5,6,7,11	77,363	-
Through Clinical Research Foundation	12 420	MSRC-FY18-01	7,402	-
Through Feinstein Institute of Medical Research	12 420	500717UL	-	-
Through Jewish Hospital & St Mary's HealthCare	12 420	CTA-09	17,505	-
Through Kessler Med Rehab Research and Edu Corp	12 420	435-01	28,437	-
Through Christine Kleinert Institute	12 420	W81XWH-13-2-0057	15,496	-
Basic Scientific Research	12 431		153,001	-
Information Cybersecurity Grant Program	12 902		30,584	-
SUBTOTAL DEPARTMENT OF DEFENSE			3,526,329	137,465
DEPARTMENT OF INTERIOR				
Assistance to State Water Resources Research Institutes				
Through U S Fish and Wildlife Service	15 650	Sinking Creek Tribut	(4)	-
Through University of Kentucky	15 805	3200000437-19-003	4,788	-
SUBTOTAL DEPARTMENT OF INTERIOR			4,784	-
DEPARTMENT OF JUSTICE				

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2020 Expenditures	Amount Provided to Subrecipients
Department of Justice Contract through Ohio Valley Education Cooperative	16 000	2019-YS-BX-0033	6,673	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16 560		192,849	-
Through U S Dept of Justice	16 560	2018-VA-CX-0003	70,073	-
Through State of Kentucky	16 560	PON2 527 18000009391	147,806	-
Through University of Maryland	16 560	0000018580	33,037	-
Through Vanderbilt University	16 560	UNIV59385	14,792	-
National Sexual Assault Kit Initiative - Department of Justice Bureau of Justice Assistance				
B - Cooperative Agreements				
Through State of Kentucky	16 833	PON2 040 18000010891	67,275	-
Comprehensive Opioid Abuse Site-Based Program Bureau of Justice Assistance B - Cooperative Agreements, B - Project Grants				
Through Louisville/Jefferson Cty Metro Government	16 838	Louisville Law Enforcemen	18,884	-
			<u>551,389</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF JUSTICE				
DEPARTMENT OF LABOR				
RETAINing Kentucky's Workforce through University of Kentucky Res Fdn	17 720	3200002366-20-020	14,997	-
			<u>14,997</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF LABOR				
DEPARTMENT OF TRANSPORTATION				
Federal Highway Administration through National Academy of Science	20 000	NCHRP-217	60,976	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				
Through University of Kentucky Research Foundation	20 505	3049025467-15-041	(4,847)	-
			<u>56,129</u>	<u>-</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
NASA Contracts	43 000	NNX16AC59G	595	-
Through CFD Research Corporation	43 000	20160274 SLM Inconel 718	8,505	-
Through Space Telescope Science Institute	43 000	HST-AR-15008 008-A	75,405	-
Through Space Telescope Science Institute	43 000	HST-GO-15105 001-A	2,048	-
Through Space Telescope Science Institute	43 000	HST-GO-15107 001-A	7,965	-
Through Techshot	43 000	Space Metal Printing	33,979	-
Through Techshot	43 000	SvcAgr < Contr NNX15CJ21P	147	-
Through Universal Technology Corporation	43 000	18-7623-03-C1	30,991	-
Through University of Kentucky Research Foundation	43 000	304109993-13-189	5	-
Aerospace Education Services Program	43 001		13,616	19,955
Through Aetos Systems, Inc	43 001	SC-2019-004	(316)	-
Through Columbia University	43 001	1(GG013215)	28,580	-
Through National Aeronautics and Space Adm	43 001	1596617	77,579	-
Through Space Telescope Science Institute	43 001	HST-GO-15106 001-A	15,632	-
Through Space Telescope Science Institute	43 001	HST-GO-15643 002-A	762	-
Through University of Kentucky Research Foundation	43 001	3049025881-18-287	(353)	-
Cooperative Agreements				
Through Baylor College of Medicine	43 003	NNX16A069A	51,868	-
Office of Stem Engagement (OSTEM)				
Through Kentucky Space Grant Consortium	43 008	3048112787-19-236	1,893	-

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2020 Expenditures	Amount Provided to Subrecipients
Through Kentucky Space Grant Consortium	43 008	3049026146-20-096	7,794	-
Through University of Kentucky Research Foundation	43 008	3048111831-15-029	3,691	-
Through University of Kentucky Research Foundation	43 008	3200001466-18-042	32,435	-
Through University of Kentucky Research Foundation	43 008	320000161-16-230	676	-
Through University of Kentucky Research Foundation	43 008	3200002377-20-037	29,125	-
Through University of Kentucky Research Foundation	43 008	3210000183-18-196	(380)	-
Through University of Kentucky Research Foundation	43 008	3210000183-19-163	6,851	-
Through University of Kentucky Research Foundation	43 008	3210000183-19-164	22,058	-
National Aeronautics and Space Adm	43 009	NNX15AH20A	(562)	-
National Aeronautics and Space Adm	43 012	80NSSC18K1664	9,727	-
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			460,316	19,955
 NATIONAL SCIENCE FOUNDATION				
National Science Foundation Contract	47 000	DEB-1654176	16,318	-
National Science Foundation Contract	47 000	2031008 000	49,878	-
Engineering Grants	47 041		3,524,529	366,002
Through George Mason University	47 041	E204620-02	19,814	-
Through Ohio State University	47 041	60063968	27,582	-
Through Tactile Analogics LLC	47 041	Haptic Tactile Display	(36,158)	-
Through University of California, San Diego	47 041	125918479	21,120	-
Through University of Michigan	47 041	3004865092	29,217	-
Mathematical and Physical Sciences	47 049		564,038	9,756
Through Ball State University	47 049	G1108-UL	15,761	-
Geosciences	47 050		233,913	-
Computer and Information Science and Engineering	47 070		870,700	130,318
Biological Sciences	47 074		268,277	60,121
Through Carnegie Institute	47 074	629959	(1,937)	-
Social, Behavioral, and Economic Sciences	47 075		285,456	52,794
Education and Human Resources	47 076		577,407	-
Through Tennessee Tech University	47 076	1601587	57,540	-
Through University of Kentucky Res Fdn	47 076	3200002015-19-040	51,790	-
Office of International Science and Engineering	47 079		50,478	-
Office of Integrative Activities				
Through University of Kentucky Research Foundation	47 083		952,671	-
SUBTOTAL NATIONAL SCIENCE FOUNDATION			7,578,394	618,991
 DEPARTMENT OF VETERANS AFFAIRS				
Department of Veterans Affairs Contracts	64 000		219,813	-
Through VHA Office of Informatics & Analytics	64 000	Understanding User Needs	14,204	-
Through Cognitive Medical Systems, Inc	64 000	FF91F010-FEB7-481D-9399-8	19,238	-
Sharing Specialized Medical Resources	64 018	IPA	146,645	-
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS			399,900	-

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Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2020 Expenditures	Amount Provided to Subrecipients
ENVIRONMENTAL PROTECTION AGENCY				
Regional Wetland Program Development Grants	66 461	00D98019	17,818	-
Pollution Prevention Grants Program through State of Kentucky	66 708	PON212918000008752	6,742	-
Brownfields Training	66 814	TR-83579302	143,390	71,846
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY			167,950	71,846
DEPARTMENT OF ENERGY				
U S Department of Energy Contract				
Through Brookhaven National Laboratory	81 000	364481	52,920	-
Through Lawrence Berkeley National Laboratory	81 000	7400199	4,159	-
Through The Regents of the Univ of California	81 000	4450 G WA318	282,159	-
Office of Science Financial Assistance Program	81 049	DE-SC0019348	150,723	-
Conservation Research and Development	81 086	DE-EE0008866	163,743	-
Renewable Energy Research and Development	81 087	DE-EE0008752	297,025	-
SUBTOTAL DEPARTMENT OF ENERGY			950,729	-
DEPARTMENT OF EDUCATION				
Department of Education Contracts through American Institutes for Research	84 000	0460400006	30,653	-
Safe and Drug-Free Schools and Communities_National Programs				
Through JCPS Instructional	84 184		(4,365)	-
Javits Gifted and Talented Students Education				
Through University of Connecticut	84 206	RSA# 68614 KFS# 5631600	(13)	-
Education Research, Development and Dissemination				
Through Development Services Group, Inc	84 305		25,389	-
Research in Special Education	84 324		868,102	214,554
Through Oregon Research Institute	84 324	R324A150221	131,367	-
SUBTOTAL DEPARTMENT OF EDUCATION			1,051,133	214,554
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Department of Health and Human Services Contracts	93 000			
Through National Institutes of Health	93 000	HHSN272201000033I	59,041	-
Through ICON Clinical Research	93 000	3771/0001	5,994	-
Through Duke Clinical Research Institute	93 000	218092 000	44	-
Through Duke Clinical Research Institute	93 000	203-7905Task Order #1 PTN	19,800	-
Through Duke Clinical Research Institute	93 000	NICHD-2011-POP01	177	-
Through Duke Clinical Research Institute	93 000	RSN-C PTN POPS	1,192	-
Through Duke Clinical Research Institute	93 000	Subcontract # A031964	19,858	-
Through Duke University	93 000	203-8816	8,997	-
Through Indiana University-Purdue University	93 000	GOG 175, 184, 204	2,710	-
Through University of Alabama Birmingham	93 000	000509729-006 16-0095Base	2,335	-
Through University of Alabama Birmingham	93 000	000509729-006 16-0095Opt1	30,207	-

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Department of Health and Human Services Administration for Children and Families Sexual Risk Avoidance Education	93 060	90SR0023-02-00	138,593	-
Family Smoking Prevention and Tobacco Control Act Regulatory Research				
Through National Institutes of Health	93 077	5R01HL120746-05	(58,428)	-
Through National Institutes of Health	93 077	5R01HL122676-04	(24)	-
Through National Institutes of Health	93 077	5R01HL122676-05	599,972	-
Through National Institutes of Health	93 077	1R01HL147343-01	260,375	-
Through National Institutes of Health	93 077	5R01HL147343-02	76,214	-
Blood Disorder Program: Prevention, Surveillance, and Research				
Through University of North Carolina	93 080	5106852	8,894	-
Through University of North Carolina	93 080	5112776	21,201	8,835
Healthy Marriage Promotion and Responsible Fatherhood Grants				
Through Department of Health & Human Serv	93 086	90FK0074-05-00	681,907	-
Through Fatherhood Research & Practice Network	93 086	GB170637	501	-
Food and Drug Administration Research	93 103	HHSF223201810171C	263,210	23,280
Through Duke University	93 103	PedMigraine 234691/240919	594	-
Maternal and Child Health Federal Consolidated Programs				
Through Texas Health Institute	93 110	Evaluation Services	49,337	-
Biological Response to Environmental Health Hazards	93 113		4,366,649	166,264
Through University of Alabama at Birmingham	93 113	000520645-001	(11,342)	-
Through University of Alabama at Birmingham	93 113	000520645-001	134,975	-
Through University of Alabama at Birmingham	93 113	000520645-SC001	60,019	-
Through University of Kentucky Res Fdn	93 113	3049025688-15-105	(625)	-
Oral Disease and Disorders Research	93 121		3,342,770	443,226
Through Georgia Institute of Technology	93 121	RJ852-G1	2,722	-
Through Georgia Institute of Technology	93 121	RJ852-G1/AWD-101454-G3	142,364	-
Through Research Foundation for SUNY at Buffalo	93 121	1R21DE027201-01	(2,795)	-
Through University of Florida	93 121	UFDSP00012235	26,270	-
Injury Prevention and Control Research and State and Community Based Programs				
Through Centers for Disease Control	93 136		1,032,274	350,942
NIEHS Hazardous Waste Worker Health and Safety Training				
Through Emory University	93 142	A316940	46,239	-
Through Emory University	93 142	T953523	(809)	-
NIEHS Superfund Hazardous Substances Basic Research and Education	93 143		1,576,039	168,734
Coordinated Services and Access to Research for Women	93 153	5H12HA24829-08-00	347,786	-
Human Genome Research	93 172		861,397	459,929
Through HudsonAlpha Institute for Biotechnology	93 172	2000 044 03-01	73,274	-
Through HudsonAlpha Institute for Biotechnology	93 172	20000 044 02-01	1,397	-
Through HudsonAlpha Institute for Biotechnology	93 172	20000 044 03-01	115,830	-
Through University of California/San Francisco	93 172	CAF-PINT	(325)	-
Research Related to Deafness and Communication Disorders	93 173		680,049	-
Through University of Kentucky Research Foundation	93 173	3200001875-19-005	4,852	-
Through University of Kentucky Research Foundation	93 173	3200002435-20-002	24,517	-
Through University of Virginia	93 173	GC11990-136407	623	-
Disabilities Prevention through Special Olympics	93 184	Inclusive Health Resource	(1,673)	-
Research and Training in Complementary and Alternative Medicine				
Through National Institutes of Health	93 213	1R01AT008617-01A1	262,842	-
Through National Institutes of Health	93 213	3R01AT008617-04S1	8,666	-
Through TherapyX, Inc	93 213	1R43AT009800-01	9,660	-
Research on Healthcare Costs	93 226		153,727	10,047
Through University of Kentucky Research Foundation	93 226	3200001911-19-081	1,810	-
Mental Health Research Grants	93 242		263,269	112,220

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Through Boston University	93 242	5H79SM081133-02	6	-
Substance Abuse and Mental Health Services_Projects of Regional and National Significance				
Through SAMHSA	93 243	1H79SM081133-01	20,472	-
Through SAMHSA	93 243	1H79TI082725-01	2,954	-
Through SAMHSA	93 243	5H79SM081133-02	94,868	-
Through SAMHSA	93 243	5U79SM063218-03	198,281	-
Through SAMHSA	93 243	5U79SM063218-04	218,503	189,680
Through Louisville/Jefferson Co Metro Government	93 243	OGMB171382	60,880	-
Through Louisville/Jefferson Co Metro Government	93 243	OGMB171382A	230,073	-
Geriatric Academic Career Awards	93 250	1 K01HP33455-01-00	64,627	-
Universal Newborn Hearing Screening through State of Kentucky	93 251	SC-767-1800004697v1	24,640	-
Occupational Safety and Health Research Grants				
Through Centers for Disease Control	93 262	5R01OH010425-03	(74)	-
Through University of Kentucky Res Fdn	93 262	3210001070-20-168	7,358	-
Alcohol Research Programs	93 273		4,459,496	366,103
Through Cleveland Clinic Foundation	93 273	728-SUB	(1,362)	-
Through EndoProtech Inc	93 273	LIVER DIS R44AA021331	(424)	-
Through Vanderbilt University	93 273	VUMC 64149	264,294	-
Through Vanderbilt University	93 273	VUMC 64149	39,825	-
Drug Abuse and Addiction Research Programs				
Through University of Florida	93 279	SUB00001998	12,423	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93 286	1R21HL132263-01A1	15,831	-
Through Bionic Eye Technologies, Inc	93 286	5U01EB018873-03	(3)	-
Trans-NIH Research Support	93 310		1,384,337	-
Through Massachusetts General Hospital	93 310	229365	9	-
Through Massachusetts General Hospital	93 310	233284 4UH3OD023253-03	52,669	-
Through Massachusetts General Hospital	93 310	233284 4UH3OD023253-04	89,854	-
Through Ohio State University	93 310	60059325	2,245	-
Through University of Florida	93 310	SUB0002035	83,880	-
Through University of Florida	93 310	UFDSP00012321	6,003	-
Through University of Florida	93 310	UFDSP00012341	14,516	-
Through University of Kentucky Res Fdn	93 310	3200002907-20-138	97,808	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program				
Through State of Kentucky	93 314	SC-767-1800004697v1	44,382	-
Research Infrastructure Programs				
Through National Institutes of Health	93 351	1S10OD025178-01A1	363,800	-
Nursing Research	93 361		48,874	-
Through University of Kentucky Research Foundation	93 361	3200001034-19-012	16,235	-
Through University of Tennessee Hlth Science Ctr	93 361	19-2195-ULRF	222	-
Sickle Cell Treatment Demonstration Program through Carolinas Medical Center				
Through Atrium Health (was Carolinas Med Ctr)	93 365	300301054 (A17-0142-S004)	5,929	-
Through Atrium Health (was Carolinas Med Ctr)	93 365	300301054 (A17-0142-S004)	22,077	-
Cancer Cause and Prevention Research	93 393		670,113	288,403
Through Baylor College of Medicine	93 393	7000000530 000	11,238	-
Through Georgia Regents/Augusta State University	93 393	Educational Program	(1)	-
Cancer Detection and Diagnosis Research	93 394		352,133	-
Through University of Massachusetts	93 394	OSP2016157	10,435	-
Cancer Treatment Research through National Institutes of Health	93 395		898,891	27,288
Through 3P Biotechnologies, Inc	93 395	1R44CA221487-01	75,389	-
Through Alliance for Clinical Trials in Oncology	93 395	A221505	34	-
Through Alliance for Clinical Trials in Oncology	93 395	Z11102	1,126	-

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Through ECOG-ACRIN Cancer Research Group	93 395	EA3132	16	-
Through NRG Oncology Foundation, Inc	93 395	CCTG MA 39	583	-
Through NRG Oncology Foundation, Inc	93 395	GOG-0262/ACRIN 6695	(173)	-
Through NRG Oncology Foundation, Inc	93 395	GOG-0281	708	-
Through NRG Oncology Foundation, Inc	93 395	NRG-GY006	444	-
Through NRG Oncology Foundation, Inc	93 395	NRG-HN004	1,260	-
Through University of Rochester Medical Center	93 395	417564G/UR FAO GR510917	17,490	-
Cancer Biology Research	93 396		625,077	21,841
Through Ohio State University	93 396	60071158	14,404	-
Through University of Nebraska Medical Center	93 396	35-5140-2063-001	45,780	-
Cancer Research Manpower	93 398		402,351	-
Cancer Control	93 399	UG1CA189867	366	-
CDC's National Network Approach to Preventing and Controlling Tobacco-related Cancers in Special Populations	93 431	3200003100-20-236	3,833	-
Affordable Care Act Public Health Training Centers Program				
Through Emory University	93 516	A176152	18,146	-
Through Emory University	93 516	T983670	1,080	-
Head Start				
Through Jefferson Co Public Schools	93 600	(FED)JCPS Early Childhood	1,218	-
Assistance for Torture Victims	93 604	90ZT0210-01-00	35,338	-
Children's Justice Grants to States				
Through University of Kentucky Research Foundation	93 643	3210000967-19-116	(1,161)	-
Through University of Kentucky Research Foundation	93 643	3200002690-20-074	39,571	-
Child Welfare Services Training Grants				
Through University of Nebraska-Lincoln	93 648	24-0520-0249-003	195,957	-
Through University of Nebraska-Lincoln	93 648	24-0520-0288-003	262,415	-
Foster Care Title IV-E				
Through Eastern Kentucky University	93 658	453610-19-118	(38)	-
Chafee Foster Care Independence Program				
Through Eastern Kentucky University	93 674	453806-20-119	49,756	-
Through Eastern Kentucky University	93 674	453738-19-237	46	-
Medical Assistance Program				
Through State of Kentucky	93 778	SC7461900000170v1	138,342	-
Through State of Kentucky	93 778	SC7461900000170v1	(353)	-
Through State of Kentucky	93 778	SC7461900000171v1	88,021	-
Heart and Vascular Diseases Research	93 837		7,055,193	492,074
Through National American Heart Association	93 837	FX-ATRAC-2U54HL120183-UL-	1,443,719	-
Through Boston University	93 837	4500003020 000	50,934	-
Through Brigham & Women's Hospital	93 837	121535 000	28,789	-
Through Children's Hospital Boston	93 837	GENFD0001508019	1,337	-
Through Children's Hospital Boston	93 837	GENFD0001603649	177,518	-
Through Children's Hospital Boston	93 837	GENFD0001676276	299,036	-
Through Cor Habere Group	93 837	1R43HL142337-01	10,336	-
Through EndoProtech, Inc	93 837	2R44HL132649-2	271,762	-
Through HeartWare, Inc	93 837	5R44HL103014-03	12,164	-
Through New York University Medical School	93 837	PV-10-EA-02	1,594	-
Through University of Alabama at Birmingham	93 837	000514985-002	14,189	-
Through University of Florida	93 837	UFDSP00011610	22,770	-
Through University of Kentucky Res Fdn	93 837	3200002866-20-136	28,482	-
Through University of Texas at Houston	93 837	5UM1HL087318-09	1,000	-
Through University of Texas at Houston	93 837	CONCERT-HF	94,072	-
Through University of Texas Medical Branch	93 837	17-064	83,860	-

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Lung Diseases Research	93 838		233,873	-
Through Johns Hopkins University	93 838	2003043501	9,781	-
Through Precision Care Network, LLC	93 838	SAIRB-18-0024	3,436	-
Through University of Florida	93 838	UFDSP00011610	5,304	-
Through University of Maryland	93 838	1400032	(494)	-
Blood Diseases and Resources Research	93 839		327,365	-
Through All Children's Research Institute, Inc	93 839	ACRI 38-001 DOTT Trial	237	-
Through Rutgers University	93 839	SUB00000047	95,532	-
Through University of South Florida	93 839	6120-1096-00-A	10,334	-
Arthritis, Musculoskeletal and Skin Diseases Research	93 846		1,099,471	5,751
Through Cincinnati Children's Hospital Med Ctr	93 846	5P60AR047784-08	(350)	-
Through Massachusetts General Hospital	93 846	226989	57,978	-
Diabetes, Endocrinology, and Metabolism Research	93 847		1,911,161	-
Through Children's Hospital of Philadelphia	93 847	CKiD 3301820719	3,042	-
Through Nationwide Children's Hospital	93 847	700094-0820-00	29,162	-
Through Nationwide Children's Hospital	93 847	700094-0819-00	112,003	-
Through Nationwide Children's Hospital	93 847	700198-0620-00	36,992	-
Through Noveratech, LLC	93 847	2R44DK105692-02	(444)	-
Through Ohio State University	93 847	60061677	13,976	-
Through TherapyX, Inc	93 847	1R44DK117687-01A1	149,586	-
Through Univ of N Carolina at Chapel Hill	93 847	Subaward 5032729	7,300	-
Through University of Minnesota	93 847	N005115011	2,637	-
Through University of South Florida	93 847	TN01 TYPE 1 UDK097835A	100	-
Through University of South Florida	93 847	nbvgv TYPE 1 TN-16	169	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93 853		3,417,215	207,263
Through Massachusetts General Hospital	93 853	INO-PD-P3-2014	3,744	-
Through University of Cincinnati	93 853	010785-136706	2,708	-
Through University of Cincinnati	93 853	011337-126706 Sleep SMART	2,000	-
Through University of Cincinnati	93 853	011706-002	10,972	-
Through University of Cincinnati	93 853	011706-003	2,363	-
Through University of Cincinnati	93 853	20181464 011266-136706	3,500	-
Through University of Washington	93 853	PENUT TRIAL 752237,762305	61	-
Through University of Washington	93 853	UWSC7771	1,600	-
Allergy, Immunology and Transplantation Research	93 855		4,359,181	1,469,617
Through Arrevas, Inc	93 855	1R41AI142726-01A1	51,338	-
Through Duke Clinical Research Inst	93 855	16-0011	17,577	-
Through Duke Clinical Research Inst	93 855	PROPEL	799	-
Through Duke University	93 855	203 8238	(583)	-
Through Massachusetts General Hospital	93 855	229712 000	11,683	-
Through Massachusetts General Hospital	93 855	5R01AI114552-05 225488	1,101	-
Through Medigen, Inc	93 855	2R44AI094863-03A1	13,420	-
Through Rosalind Franklin University of Medicine	93 855	212221UL	14,425	-
Through University of Minnesota	93 855	N004761501	21,681	-
Through University of Minnesota	93 855	N004761501	1,776	-
Through University of Tennessee	93 855	19-3799-LOU	493,034	-
Through University of Tennessee	93 855	20-3497-LOU	77,331	-
Through University of Texas Medical Branch	93 855	18-84463	189,561	-
Through Yale University	93 855	GR105861 (CON-80001724)	16,495	-
Microbiology and Infectious Diseases Research	93 856		(22,207)	-
Pharmacology, Physiology, and Biological Chemistry Research	93 859		11,703,245	2,736,262
Through Coram Technologies, Inc	93 859	1R41GM133243-01	17,802	-

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Through UK Research Foundation	93 859	3200000086-16-014	(1)	-
Center for Research for Mothers and Children	93 865		670,867	-
Through Medical University of South Carolina	93 865	A00-2240-S002	27,976	-
Through Regents of the Univ of California	93 865	A19-0460-S001	127,159	-
Through University of Arkansas	93 865	51460 228446 VDORA1	32,701	-
Through University of Arkansas	93 865	51460 ACT NOW	53,812	-
Through University of Arkansas	93 865	51460 Salary Support	31,203	-
Through University of Arkansas	93 865	51460-ESC	30,822	-
Through University of Arkansas	93 865	ACT NOW	69,688	-
Aging Research	93 866		925,643	84,442
Through Microsensor Labs, LLC	93 866	4 R44 AG0660848-02	40,930	-
Through University of Kansas Medical Center	93 866	ZAP0050	190,037	-
Through University of Kentucky Res Fdn	93 866	32000000511-14-174	36,084	-
Through University of Southern California	93 866	124462660	234,157	-
Vision Research - Retinal and Choroidal Diseases Research	93 867		4,697,115	322,961
Through University of Idaho	93 867	ABK809-SB-001	13,281	-
Through University of Pennsylvania	93 867	Sub 564799 CATT Follow Up	21	-
Through Virginia Tech Carilion	93 867	432007-19111	23,408	-
Through Washington University St Louis School of Medicine	93 867	WU-16-123-MOD-1	-	-
Through Washington University St Louis School of Medicine	93 867	WU-16-123-MOD-3	65	-
HIV Care Formula Grants				
Through State of Kentucky	93 917	PON2 728 1800002133 v1	791,203	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease				
Through Health Res & Services Admin	93 918	2H76HA00536-19-00	(13)	-
Through Health Res & Services Admin	93 918	2H76HA00536-19-00	2,691,499	-
Through Health Res & Services Admin	93 918	5H76HA00536-20-00	471,620	-
Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership	93 924	H65HA000131800	277,372	-
Assistance Programs for Chronic Disease Prevention and Control	93 945	PON2 728 1800001695	88,838	22,815
Assistance to Firefighters Grant through Richmond Fire Department	97 044	OGMB190279	54,410	-
Pre-Disaster Mitigation	97 047	PON2 095 1900003439	11,478	10,932
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			73,328,598	7,988,909
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				
United States Agency for International Development Contract				
Through National Academy of Sciences	98 000	2000007145	62,548	-
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			62,548	-
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			88,400,547	9,051,720
SPECIAL EDUCATION (IDEA) CLUSTER				
DEPARTMENT OF EDUCATION				
Special Education_Grants to States	84 027			

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Through State of Kentucky	84 027	PON2 5401700001845 1	(25)	-
Through State of Kentucky	84 027	PON2 540 1900000674 1	125,354	38,766
Through State of Kentucky	84 027	PON2 540 1700002720 1	695	-
Through State of Kentucky	84 027	PON2 540 1900003600 1	1,128,217	345,202
Through State of Kentucky	84 027	PON2 540 16000002548 1	(196)	-
Through State of Kentucky	84 027	PON2 540 1900000687 1	40,996	73,692
Through State of Kentucky	84 027	PON2 540 1900000682 1	10,800	-
Through State of Kentucky	84 027	PON2 540 1900003782	<u>306,291</u>	<u>157,683</u>
SUBTOTAL DEPARTMENT OF EDUCATION			<u>1,612,132</u>	<u>615,343</u>
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			<u>1,612,132</u>	<u>615,343</u>
TRIO CLUSTER				
DEPARTMENT OF EDUCATION				
TRIO - Student Support Services	84 042		252,076	-
TRIO - Talent Search	84 044		235,219	-
TRIO - Upward Bound	84 047		<u>677,705</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF EDUCATION			<u>1,165,000</u>	<u>-</u>
TOTAL TRIO CLUSTER			<u>1,165,000</u>	<u>-</u>
TOTAL SPECIAL CLUSTERS			<u>2,777,132</u>	<u>615,343</u>
OTHER PROGRAMS				
DEPARTMENT OF AGRICULTURE				
The Food Literacy Project				
Through U S Dept of Agriculture	10 522		6,397	-
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)				
Through State of Kentucky	10 557	SC 728 1900000102 1	<u>301,507</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF AGRICULTURE			<u>307,904</u>	<u>-</u>
DEPARTMENT OF DEFENSE				
Department of Defense Contracts	12 000		(216)	-
Basic through National Science Teachers' Association	12 630	19-871-017	1,158	-
Basic through National Science Teachers' Association	12 630	20-871-017	<u>11,493</u>	<u>-</u>
SUBTOTAL DEPARTMENT OF DEFENSE			<u>12,435</u>	<u>-</u>

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2020 Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF INTERIOR				
Kentucky View GIS Day Workshop at the University of Louisville Through Murray State University	15 815	2020-032	1,268	-
SUBTOTAL DEPARTMENT OF INTERIOR			<u>1,268</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Department of Justice Contract through DB Consulting Group, Inc	16 000	Prison Rape Commiss	(19,388)	-
SUBTOTAL DEPARTMENT OF JUSTICE			<u>(19,388)</u>	<u>-</u>
DEPARTMENT OF LABOR				
Employment Service/Wagner-Peyser Funded Activities Through Kentucky Science and Technology Corp	17 207	RJ852-G1/AWD-101454-G3	93,272	-
Through Kentucky Science and Technology Corp	17 207	Veterans Accelerated	16,932	-
SUBTOTAL DEPARTMENT OF LABOR			<u>110,204</u>	<u>-</u>
DEPARTMENT OF STATE				
Criminal Justice Systems	19 703	SINLEC16CA0084	(515)	-
SUBTOTAL DEPARTMENT OF STATE			<u>(515)</u>	<u>-</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
National Aeronautics and Space Administration Contract Through University of Kentucky Res Fdn	43 000	3210000183-19-205	23,452	-
Through University of Kentucky Res Fdn	43 000	3200000161-19-192	25	-
Office of Stem Engagement (OSTEM) Through University of Kentucky Res Fdn	43 008	3210000183-19-155	16,597	-
Through University of Kentucky Res Fdn	43 008	3210000183-19-157	200	-
Through University of Kentucky Res Fdn	43 008	3200000161-19-222	25,000	-
Through University of Kentucky Res Fdn	43 008	3200000722-17-004	31,507	-
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			<u>96,781</u>	<u>-</u>
NATIONAL SCIENCE FOUNDATION				
National Science Foundation Contract	47 041	1450370	3,000	-
National Science Foundation Contract	47 041	1855237	75,937	-

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2020 Expenditures	Amount Provided to Subrecipients
SUBTOTAL NATIONAL SCIENCE FOUNDATION			78,937	-
DEPARTMENT OF VETERANS AFFAIRS				
Department of Veterans Affairs Contracts Through VHA Office of Informatics & Analytics	64 000	VA-IPA analyses for Milli	8,000	-
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS			8,000	-
ENVIRONMENTAL PROTECTION AGENCY				
Water Pollution Control State, Interstate, and Tribal Program Support	66 419	MOA No 0700012929	22	-
Performance Partnership Grants through Kentucky Department of Environmental Education	66 605		6,742	-
Pollution Prevention Grants Program	66 708	96348201	6,922	-
Source Reduction Assistance	66 717	X9-00D52316-0	10,367	-
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY			24,053	-
DEPARTMENT OF EDUCATION				
Department of Education Contracts Through University of Florida	84 000	1700517025	11,591	-
Through University of Florida	84 000	1800563663	6,527	-
Career and Technical Education-Basic Grants to States Through State of Kentucky	84 048	PON2 540 1900004208 1	92,731	-
Through State of Kentucky	84 048	PON2 540 1900004216 1	28,125	-
Through State of Kentucky	84 048	PON2 540 1900004532 1	9,897	-
Fund for the Improvement of Postsecondary Education Through National Writing Project Corporation	84 116	U411A1600004	351,189	71,462
Special Education Grants for Infants and Families with Disabilities Through State of Kentucky	84 181	SC 728 1900000061 1	593,026	-
Special Education - State Program Improvement Grants for Children with Disabilities Through State of Kentucky	84 323	PON2 540 1900002720 1	113,735	15,091
Through State of Kentucky	84 323	PON2 540 2000000398 1	313,380	68,126
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities Through U S Dept of Education	84 325	H325D180105	107,042	-
Through University of Kentucky Res Fdn	84 325	3200003008-20-133	19,419	-
Through U S Dept of Education	84 325	H325K140213-13	88,282	-
Mathematics and Science Partnerships	84 366	PON2 540 1700000622 1	(35)	-
ARRA - Investing in Innovation (i3) Fund Through Council for Opportunity in Education	84 411	AN04	(64)	-
Through National Writing Project Corporation	84 411	92-KY03-2017I3AI	(32)	-
Through National Writing Project Corporation	84 411	92-KY03-2018I3C3WP	117,450	31,027
Through National Writing Project Corporation	84 411	92-KY03-2018I3C3WP	4,385	-
SUBTOTAL DEPARTMENT OF EDUCATION			1,856,648	185,706

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2020 Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Department of Health and Human Services Contracts				
Through Metro United Way	93 000	OGMB200609	6,288	-
Through National Fragile X Foundation	93 000	FORWARD REGISTRY	1,972	-
Through Special Olympics	93 000	U27 DD001156-03-02	43,377	-
Through Duke University	93 000	DMID 14-0079	8,536	-
Through National Institutes of Health	93 000	75N95020P00214	8,789	-
Through National Institutes of Health	93 000	75N95020P00222	337	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				
Through Kentuckiana Reg Plan & Dev Agy	93 043	FY2020-1018	5,626	-
National Family Caregiver Support, Title III, Part E				
Through Kentuckiana Reg Plan & Dev Agy	93 052	Title III-E-Federal FY20	25,132	-
Public Health Emergency Preparedness				
Through State of Kentucky	93 069	SC 728 1900000141v1	56,692	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	93 086	90FK0074-04-00	230,963	-
Food and Drug Administration Research	93 103	HHSF223201510636P	128	-
Model State Supported Area Health Education Centers	93 107			
Through Health Res & Services Admin	93 107	2U77HP03023-24-00	2,526	-
Through Health Res & Services Admin	93 107	2U77HP03023-25-00	563,784	533,483
Through Health Res & Services Admin	93 107	5U77HP03023-26-00	405,165	252,437
Through Health Res & Services Admin	93 107	2U77HP03023-25-02	126,035	108,467
Emergency Medical Services for Children				
Through KCTCS	93 127	The Kentucky EMS	14,418	-
Coordinated Services and Access to Research for Women, Infants, Children & Youth				
Through Health Res & Services Admin	93 153	5H12HA24829-05-00	7,875	-
Through Health Res & Services Admin	93 153	5H12HA24829-07-00	68,460	-
Disabilities Prevention				
Through American Academy of Physicians Medicine	93 184	Physical Medicine & Rehab	2,378	-
Centers for Disease Control & Prevention: Investigations and Technical Assistance				
Through State of Kentucky	93 283	PO2 728 16000050111	(1,266)	-
Through State of Kentucky	93 283	PO2 728 1600005012 1	(3,874)	-
Through State of Kentucky	93 283	SC 728 1900000141v1	45,768	-
Through State of Kentucky	93 283	SC 728 1900000141v1	2,819	-
Through State of Kentucky	93 283	SC 728 1900000153 1	100,613	-
Through State of Kentucky	93 283	SC 728 1900000204 1	90,604	-
Through University of Kentucky Research Foundation	93 283	3200000469-16-245	(13)	-
Through University of Kentucky Research Foundation	93 283	3200001587-18-239	(788)	-
National State Based Tobacco Control Programs				
Through State of Kentucky	93 305	PON2 728 1800001922 1	24,930	-
CDC's National Network Approach to Preventing and Controlling Tobacco-related Cancers in Special Populations	93 431	3200002523-20-032	8,110	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs				
Through Catholic Charities, Inc	93 566	26-108080-2019	11,205	-
Head Start				
Through Ohio Valley Education Cooperative	93 600	OGMB200525	98,449	-
Through Ohio Valley Education Cooperative	93 600	OVEC Year IV	(350)	-
Through Ohio Valley Education Cooperative	93 600	OVEC year V	92,925	-
Children's Justice Grants to States				
Through State of Kentucky	93 643	PO2 736 1600004590 1	(2)	-

UNIVERSITY OF LOUISVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grant or Program Title	CFDA #	Pass Through Entity #	Fiscal 2020 Expenditures	Amount Provided to Subrecipients
Through State of Kentucky	93 643	SC 736 1800004122 1	202,094	-
Through State of Kentucky	93 643	SC 736 1800004122 1	(53,070)	-
Adoption Opportunities	93 652		73,354	24,184
Foster Care Title IV-E				
Through Eastern Kentucky University	93 658	453603-19-115	(1)	-
Through Eastern Kentucky University	93 658	453768--20-115	137,086	-
Through Eastern Kentucky University	93 658	453770-20-120	143,361	-
Through Eastern Kentucky University	93 658	453771-20-114	167,694	-
Through Eastern Kentucky University	93 658	453773-20-118	8,692	-
Through Eastern Kentucky University	93 658	453780-20-117	95,993	-
Through Eastern Kentucky University	93 658	PON2 736 1700002784	(4)	-
Mental and Behavioral Health Education and Training Grants	93 732		509,920	-
Organized Approaches to Increase Colorectal Cancer Screening				
Through State of Kentucky	93 800	SC72818000041881	26,254	-
Heart and Vascular Diseases Research through Massachusetts General Hospital	93 837	5U01HL123336-02	152	-
Lung Diseases Research				
Through University of Pennsylvania	93 838	PROSPECT 574470	1,700	-
Pharmacology, Physiology, and Biological Chemistry Research				
Through XLerateHealth, LLC	93 859	1UT2GM130174-01	25,452	-
Through XLerateHealth, LLC	93 859	1UT2GM130174-02	14,229	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				
Through University of Kentucky Research Foundation	93 898	3200002519-19-263	31,288	-
HIV Care Formula Grants				
Through State of Kentucky	93 917	PON2 728 1800002133 v1	254,482	-
Through State of Kentucky	93 917	PON2 728 1800002133 v5	29,700	-
Through Ky Cabinet for Health & Family Services	93 917	SC 728 190000051	1,015,225	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93 918			
Through Health Res & Services Admin	93 918	1H7CHA372840100	8,534	-
Through Health Res & Services Admin	93 918	2H76HA00536-21-00	72,524	-
Through Health Res & Services Admin	93 918	5H76HA00536-18-00	(1,346,082)	-
Ryan White HIV/AIDS Dental Reimbursements				
Through Health Res & Services Admin	93 924	6 H65HA00013-17-01	(2,430)	-
Through Health Res & Services Admin	93 924	Program Income: Community	14,861	-
PPHF Geriatric Education Centers	93 969		715,545	19,256
Maternal and Child Health Services Block Grant				
Through State of Kentucky	93 994	PO2 728 1600004795 1	293	-
Through State of Kentucky	93 994	PON2 728 1900002970 1	174,516	-
Through State of Kentucky	93 994	PON2 728 1900002970 1	267,076	-
Through State of Kentucky	93 994	SC 728 1900000058 1	1,491	-
Through State of Kentucky	93 994	SC 728 1900000058 1	76,454	-
Through State of Kentucky	93 994	SC 728 1900000063 1	308,429	-
Through State of Kentucky	93 994	SC 728 1900000063 1	2,079	-
United States Agency for International Development	98 000	2747-01-UL IC Study Tour	9,883	-
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			5,034,385	937,827
TOTAL OTHER PROGRAMS			7,510,712	1,123,533
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 295,154,772	\$ 10,790,596

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2020

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, 2020, 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.

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

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

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2020

NOTE 2 – NONCASH FINANCIAL ASSISTANCE

Outstanding loan balances at June 30, 2020 were as follows:

	<u>CFDA#</u>	<u>Total</u>
Federal Perkins Loan Program	84.038	\$ 5,624,732
Health Professions Student - Medical	93.342	(34)
Health Professions Primary Care - Medical	93.342	3,494,312
Health Professions Student Loans - Dental	93.342	4,162,900
Nursing Student Loans	93.364	19,529
Loans to Disadvantaged Students - Medical	93.342	1,696,946
Loans to Disadvantaged Students - Dental	93.342	25,364
		<hr/>
Total student loans outstanding		\$ 15,023,749
		<hr/> <hr/>

Loans received by students for the period ending June 30, 2020 were as follows:

	<u>CFDA#</u>	<u>Total</u>
William D. Ford Federal Direct Loan Program	84.268	\$ 146,674,774
Health Professions Primary Care - Medical	93.342	155,784
Health Professions Student Loans - Dental	93.342	450,000
Loans to Disadvantaged Students - Medical	93.342	768,706
		<hr/>
Total noncash financial assistance		\$ 148,049,264
		<hr/> <hr/>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees
University of Louisville
Louisville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of University of Louisville, which comprise the statement of net position as of June 30, 2020, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 20, 2020.

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

Internal Control Over Financial Reporting

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

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

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

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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


CliftonLarsonAllen LLP

St. Louis, Missouri
October 20, 2020



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

Board of Trustees
University of Louisville
Louisville, Kentucky

Report on Compliance for Each Major Federal Program

We have audited University of Louisville's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of University of Louisville's major federal programs for the year ended June 30, 2020. University of Louisville's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, University of Louisville complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

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

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

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

We have audited the financial statements of University of Louisville as of and for the year ended June 30, 2020, and have issued our report thereon dated October 20, 2020, which contained an unmodified opinion on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, as described in our report on the University’s financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Signature on file

CliftonLarsonAllen LLP

St. Louis, Missouri
April 5, 2021

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes x no

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

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ yes x no

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

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

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

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
	SFA Cluster:
84.007	FSEOG Grants
84.033	Federal Work Study Program
84.038	Federal Perkins Loan Program
84.063	Federal Pell Grant Program
84.268	William D. Ford Federal Direct Loan Program
84.379	TEACH Grants
93.342	Health Professions Student Loans
93.364	Nursing Student Loans
	HEERF Cluster:
84.425E	HEERF Student Aid Portion (Covid-19)
84.425F	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
Year Ended June 30, 2020

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

2020 – 001 Enrollment Reporting – Incorrect Enrollment Date

Federal agency: U.S. Department of Education

Federal program title: Student Financial Aid Cluster

CFDA Numbers: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379

Award Period: July 1, 2019 to June 30, 2020

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other matters

Criteria or specific requirement: The Code of Federal Regulations, 34 CFR 685.309(b), states schools must have some arrangement to report student enrollment data to the National Student Loan Data System (NSLDS) through an enrollment roster file. The school is required to report changes in the student's enrollment status, the effective date of the status, and an anticipated completion date.

Condition: During our testing, we noted 32 of 40 students were reported to NSLDS with an incorrect enrollment effective date.

Questioned Costs: None

Context: During our testing, it was noted the University did not report the correct enrollment effective date for 32 withdrawn students. These students enrollment effective date reported was not back dated to their last date of attendance.

Cause: The University did not have a process in place to ensure the effective date reported to NSLDS matches the effective date of the student's last date of attendance.

Effect: The enrollment effective date reported to NSLDS is used to determine when the student's grace period should begin. By not reporting an incorrect effective date, the grace period begin date for the student will be incorrect.

Repeat Finding: No

UNIVERSITY OF LOUISVILLE AND AFFILIATED CORPORATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2020

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

2020 – 001 Enrollment Reporting – Incorrect Enrollment Date (Continued)

Recommendation: We recommend the University puts a process in place ensure the enrollment effective date reported to NSLDS is aligning with the University’s last date of attendance.

Views of responsible officials: There is no disagreement with the audit finding. While there is no disagreement with the finding, it is unclear that NSLDS Reporting must be maintained such that the dates are exactly the same as those used for R2T4 processing.

RECOMMENDATION TO THE BOARD OF TRUSTEES
CONCERNING THE INTIMATE RELATIONSHIPS POLICY

Audit, Compliance, and Risk Committee Committee – June 24, 2021
Executive and Compensation Committee – June 24, 2021

Recommendation:

The President recommends the Board of Trustees approve a revised policy concerning University Intimate Relationships, 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

OFFICIAL UNIVERSITY ADMINISTRATIVE POLICY

POLICY NAME

Intimate Relationships

INITIAL ADOPTION AND EFFECTIVE DATE

Enter date

POLICY APPLICABILITY

This policy applies to all University employees (administrators, faculty, staff) and students.

REASON FOR POLICY

The University of Louisville is committed to fostering an environment that is fair, psychologically healthy, respectful, safe, and free of sexual and discriminatory harassment. It is fundamental to the University's mission that the professional responsibilities of its employees be carried out in a manner that is free of conflicts of interest, favoritism, and situations that create unfair advantages.

Intimate relationships have inherent risks when they involve one member of the University community who has supervisory or other evaluative responsibility over another individual; further, such relationships create perceived or actual conflicts of interest and perceptions of unfair advantage. There are also inherent risks in any intimate relationship between individuals in unequal positions of power (such as teacher and student, supervisor and employee). Such relationships may undermine the real or perceived integrity of the supervision and evaluation provided, and the trust inherent in such relationships. Moreover, presently or retrospectively, the relationship may be less consensual than what is believed by one or both parties, especially by the individual whose position confers power.

Furthermore, such relationships may harm or injure others in the academic or work environment. Relationships in which one party is in a position to review the work or influence the career of the other may provide grounds for complaint when that relationship gives, or creates the appearance of, favoritism or unfair advantage to the person involved in the relationship, or when it restricts opportunities or creates a hostile environment for others.

In circumstances when sexual harassment is alleged as the result of an intimate relationship, the existence of the intimate relationship is not a per se violation of the University's Sexual Harassment policy (PER-1.02). However, the apparent consensual nature of the relationship is inherently suspect due to the fundamental asymmetry of power. Past consent does not remove grounds for or preclude a



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charge or subsequent finding of sexual harassment based upon subsequent unwelcome conduct.

POLICY STATEMENT

For the foregoing reasons, the following types of intimate relationships are prohibited:

- a. An instructor, staff or administrator (including but not limited to a faculty member, part-time lecturer, academic advisor, athletic coach, residence hall professional staff) and an undergraduate student;
- b. An instructor, staff or administrator and a graduate or professional student, when the instructor, staff or administrator has a current or expected supervisory or instructional role with the student or when the instructor, staff or administrator and student are in the same academic school, college, program or department;
- c. A graduate or professional student and an undergraduate, graduate, or professional student when there is a supervisory or instructional role; and
- d. A supervisor and the supervisor's direct report.

Moreover, any employee (faculty, administrator, or staff) or other person in an instructional or supervisory role, who was in a past intimate relationship with a student is prohibited from serving in a supervisory or instructional role, directly or indirectly, of that student.

Other intimate relationships in which one party has power or authority over the other may also violate this policy.

For definitions of "intimate relationship", "instructor", "staff", "student", "direct report", "instructional role", and "supervisory role", refer to the Definitions section below.

EXCEPTIONS OR EXCLUSIONS

In circumstances where there is no supervisory or instructional role, requests for exceptions to this policy may be approved by the Executive Vice President and University Provost or designee in cases involving faculty or administrators; by the enrollment unit dean or designee in cases involving graduate or professional students; or by the Vice President for Human Resources or designee in cases involving staff. No exception will permit continuation of a supervisory or instructional role between a faculty member and a student who are, or were, in an intimate relationship, or between a supervisor and the supervisor's direct report.



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Further, exceptions should not adversely affect the student's academic progress or the direct report's opportunity for advancement within the University.

This policy does not apply to relationships involving family, marriage, or domestic partnership in the employment context. Such relationships are governed by the University's Nepotism policy.

Complaints alleging sexual harassment directed at a student, faculty, or staff member are resolved under the University's Sexual Harassment policy, which prohibits unwanted behavior of a sexual nature. Conduct that may have initiated in an intimate relationship can be determined to be sexual harassment at any time the behavior becomes unwelcomed. The University reserves the option to apply either or both policies in order to address a complaint. The highest priority and deference will be given to the resolution of complaints of sexual harassment.

REPORTING CONDUCT COVERED BY THIS POLICY

Any employee (faculty, administrator, or staff) or other person in an instructional or supervisory role who is engaged in an intimate relationship per this policy must report the relationship to the appropriate responsible officer as outlined in the Procedures section below. Upon receipt of the report, the responsible officer will evaluate whether the relationship is a violation of the policy and will determine a response after appropriate consultation. Failure to self-disclose such relationships may constitute a violation of this policy.

Any employee who becomes aware of conduct that may be prohibited by this policy should report the conduct as outlined in the Procedures section of this policy, which includes the option to report anonymously through the [University's compliance hotline](#).

CONFIDENTIALITY

In order to encourage self-disclosure of intimate relationships and to empower members of the University community to report perceived policy violations, the University will make every reasonable effort to treat all information received in the course of addressing a self-disclosure or concern in a manner that protects, to the extent permissible by law, the confidentiality of all parties.

FAILURE TO COMPLY WITH THIS POLICY

Employees who fail to abide by this policy and associated procedures will be subject to remedial and/or disciplinary action in accordance with the Redbook and other



University policies and procedures. Employees and students may grieve such action or initiate a formal complaint in accordance with provisions of the Redbook and other University policies and procedures.

RETALIATION

Retaliation against persons reporting concerns about conduct that may violate this policy is prohibited and constitutes a violation of this policy and the University's policy on Duty to Report and Non-Retaliation (ICO-1.01).

RELATED INFORMATION

Sexual Harassment Policy (PER 1.02) (<https://louisville.edu/policies/policies-and-procedures/pageholder/pol-sexual-harassment>)

Nepotism Policy (PER 2.11) (<https://louisville.edu/policies/policies-and-procedures/pageholder/pol-nepotism>)

Duty to Report and Non-Retaliation Policy (ICO 1.01)
(<https://louisville.edu/policies/policies-and-procedures/pageholder/pol-duty-to-report-and-non-retaliation>)

DEFINITIONS

For the purposes of this policy, the terms set forth below are defined as follows:

- a. "Intimate relationship" means any romantic or sexual relationship between individuals, regardless of sex or gender, who are not married to, or domestic partners with, one another.
- b. "Instructor", means an individual, paid or unpaid, who teaches; advises; coaches; evaluates; or supervises, including but not limited to:
 1. Board of Trustees-appointed faculty members;
 2. Part-time lecturers;
 3. Any instructor of record;
 4. Graduate students and post-doctoral fellows with teaching responsibilities;
 5. Academic advisors;
 6. Athletics coaches;
 7. Residence hall professional staff; and
 8. Medical and dental residents with teaching responsibilities.
- c. "Student" means individuals who receive instruction, coaching, evaluation or supervision under the auspices of the University, including but not limited to:
 1. those who have enrolled into an educational program at the University;



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OFFICIAL UNIVERSITY ADMINISTRATIVE POLICY

2. postdoctoral fellows;
 3. medical and dental residents; and
 4. participants served by internships, practicum experiences, outreach, and summer programs and camps.
- d. "Staff", as defined in Redbook Section 5.1, means all employees of the University who do not hold faculty appointments, are not full-time students enrolled in the University, are not graduate assistants at the University, or are not administrators as defined in Redbook Section 2.3.1.
- e. "Direct report" means an employee whose position at work is directly below that of another person, and who is supervised by that person.
- f. "Instructional role" and "supervisory role" mean any context that involves instruction, evaluation or supervision - direct or indirect, face-to-face or remote - of a student's academic work or participation in University programs. These terms include employment situations where the primary purpose for participation by the employee is instructional, as well as situations involving medical and dental residents, postdoctoral fellows, teaching assistants, and student research assistants in their instructional capacity.

PROCEDURES

- a. Self-disclosure.
Instructors and staff are expected to make a good faith effort to report within ten business days the existence of an intimate relationship that may be in violation of this policy. Such notification may be made to any of the following:
1. the supervisor of the employee;
 2. the chair/director/head of the department;
 3. the dean/vice president of the college/school in which the individual is employed;
 4. the Office of the Provost (if faculty or administrator);
 5. the Office of Faculty Affairs (if faculty); or
 6. the Human Resources Employee Relations Office (if staff).
- b. Bringing a complaint.
1. A complaint alleging a violation of this policy may be brought by any person, including a third party.
 2. Complaints alleging a violation of this policy may be made to any of the following:
 - i. the supervisor of the employee;
 - ii. the department chair;



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- iii. the dean/vice president of the college or school in which the individual is employed;
 - iv. the Office of the Provost;
 - v. the Office of Faculty Affairs;
 - vi. the Human Resources Employee Relations Office;
 - vii. the Dean of Students Office;
 - viii. the University Integrity and Compliance Office; or
 - ix. the University's compliance hotline (Call toll-free 1-877-852-1167 or [submit a web-based report](#))
- c. Resolution of a complaint or self-disclosure by an employee.
1. Once a recipient receives a complaint or a self-disclosure, the recipient will forward the information to the appropriate responsible officer who will determine whether the policy applies, and if so, after appropriate consultation, any corrective and/or disciplinary action. Responsible officers are:
 - i. The academic unit dean and Executive Vice President and University Provost, or designees, if the matter involves faculty;
 - ii. The Executive Vice President and University Provost or President, as appropriate, or designees, if the matter involves an administrator;
 - iii. The Vice President for Human Resources, or designee, if the matter involves staff;
 - iv. The dean of the student's academic unit, or designee, if the matter involves a graduate or professional student in an instructional or supervisory role.
 2. If the responsible officer determines that the policy applies and there is a potential violation, the individual against whom concerns have arisen will be provided an opportunity to respond.
 3. In consideration of all information received, the responsible officer shall then implement the remediation and/or discipline. That individual will also maintain a record of such action.
 4. An employee may request an exception to the policy, although exceptions will be granted only in rare and unusual circumstances. No exception will permit continuation of a supervisory or instructional role between a faculty member and a student who are, or were, in an intimate relationship, or between a supervisor and the supervisor's direct report. Exceptions should not adversely affect the student's academic progress or the direct report's opportunity for advancement within the University. If the responsible officer supports the exception request, that individual may forward a recommendation for final approval as follows:



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- i. to the Executive Vice President and University Provost (in the case of faculty and administrators),
 - ii. to the appropriate department chair or chair's designee (in the case of graduate or professional students),
 - iii. to the Vice President for Human Resources (in the case of staff)
5. Faculty members, staff and students may grieve remedial and/or disciplinary actions in accordance with provisions of the Redbook and other university policies and procedures.

RESPONSIBILITIES

Regardless of who initiates the intimate relationship, the administrator, faculty, staff or graduate/professional student is responsible for complying with this policy. In a case involving a student, the employee or other individual in an instructional role is responsible for disclosing the existence of the relationship. In a case involving employees engaged in an intimate relationship, the employee holding the position or role of higher rank or power at the University is responsible for disclosing the relationship.

RESPONSIBLE AUTHORITY

Executive Vice President and University Provost
Vice President for Human Resources

RESPONSIBLE UNIVERSITY DEPARTMENT/DIVISION

Executive Vice President and University Provost
Phone: 502-852-5726
Email: provost@louisville.edu

Human Resources
Phone: 502-852-6258
Email: hrpbsvcs@louisville.edu

HISTORY

This policy supersedes the Consensual Sexual Relations Policy adopted by the Board of Trustees on September 27, 1999. Approved by the President's Cabinet June 15, 2021.

Revision Date(s):
Reviewed Date(s):



University of Louisville

**OFFICIAL
UNIVERSITY
ADMINISTRATIVE
POLICY**

The University Policy and Procedure Library is updated regularly. In order to ensure a printed copy of this document is current, please access it online at <http://louisville.edu/policies>.

**RECOMMENDATION TO BOARD OF TRUSTEES CONCERNING APPROVAL OF THE
2021-2022 AUDIT SERVICES WORK PLAN**

Audit, Compliance, and Risk Committee – June 24, 2021
Executive and Compensation Committee – June 24, 2021

RECOMMENDATION:

The President recommends the Audit, Compliance, and Risk Committee of the Board of Trustees approve the Audit Services project plan for 2021-2022, as described.

Proposed 2021-2022 AUDIT PLAN

Project Name	College/School/Division / Project Type	Project Type
Vendor/Employee Compliance	Human Resources and Finance / Compliance	Compliance with IRS regulations over contract workers.
Student Fees	Finance	Operational and compliance review over waiver processes and fee usage compliance
Distance Education	EVPUP / Operational	Assurance review of distance education risk factors including compliance, academic integrity, and student experience.
Business Operations	Finance and Operations / Operational	Operational assurance project including controls, effectiveness, and efficiency.
Student Financial Aid – Title IV Return of Funds	EVPUP / Compliance	Compliance review to obtain reasonable assurance that controls are effective and Title IV funds are returned as required.
Campus Health	School of Medicine / Departmental	Routine departmental audit for compliance with university policy and procedures
Brown Cancer Center	School of Medicine / Departmental	Routine departmental audit for compliance with university policy and procedures
Athletics Tickets	Athletics / Operational	Review controls over complementary and trade tickets
Information Technology – Projects will be performed by Dean Dorton – IT Audit Partner	Information Technology	Access Control Awareness and Training Configuration Management Identification and Authentication Maintenance Systems and Communications Protection System and Information Integrity

Planned Consulting and other projects

Project Name	College/School/Division	Planned Scope
Workday HCM Implementation	ITS / Consulting	Consulting and ex-officio membership in Workday HCM implementation project
Investigations/Administration Requests	To be determined	A placeholder of 15% of audit department resources for emerging issues, investigations of fiscal misconduct, and leadership requests.

COMMITTEE ACTION:
Passed X
Did Not Pass _____
Other _____

BOARD ACTION:
Passed X
Did Not Pass _____
Other _____

Signature on file _____
Assistant Secretary

Signature on file _____
Assistant Secretary

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

The mission of Audit Services is to provide the University of Louisville, University of Louisville Athletics Association, and University of Louisville Research Foundation with independent and objective assurance and consulting services. The services are designed to add value, improve the university's operations, and help the university accomplish its objectives. This is done by bringing a systematic, disciplined approach for evaluating and improving the effectiveness of risk management, control, and governance. All Audit Services activities are conducted in compliance with university objectives and policies, as well as the Code of Ethics and International Standards for the Professional Practice of Internal Auditing, as defined by the Institute of Internal Auditors (IIA).

Audit Services currently employs four professional auditors with a combined experience of over 80 years in higher education and government. Senior staff members are certified in the practice of internal audit by internationally recognized professional organizations and adhere to a code of ethics and principles promoting internal audit. Junior staff members are strongly encouraged to obtain professional certification. Dean, Dorton, Allen and Ford, LLC, an independent accounting and consulting firm has been engaged to provide internal audit services for information technology.

This report is a summary of the department's activities from October 1, 2020 through May 31, 2021.

During the period Audit Services has received full cooperation from administration and faculty.

NOTE ON COVID-19 EMERGENCY

Since March 2020, Audit Services staff has worked remotely under the guidelines promulgated by the university. Staff has successfully adjusted to the change in working environment.

RISK ASSESSMENT AND AUDIT PLAN DEVELOPMENT

Audit Services performs an annual risk assessment to determine the best strategy for deployment of department resources. The assessment attempts to identify high risk activities using an evaluation of the following areas: Strategic, Operations, Financial, and Information Technology. Interviews are conducted with key administration. Based on the results of this evaluation the attached proposed audit plan was created and audits have been scheduled pending the approval of the Board of Trustees. The proposed audit plan will be continuously evaluated. Planned projects can be deferred, cancelled, or added based on this evaluation. In addition, administration can request a consulting project to obtain help in identifying solutions to known issues, to obtain advice in achieving operational efficiencies, or obtain advice on internal controls that can be built into new operations, policies, or procedures. Audit Services is also responsible for conducting administrative investigations into cases of alleged fiscal misconduct. Although resources have been budgeted, investigations can result in significant adjustments to planned audits.

Attached is the Proposed 2021-2020 Annual Audit Plan for your approval.

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

AUDIT ISSUE FOLLOW-UP PROCESS

Audit Services tracks all open audit issues using an automated web-based system. The issue owner is responsible for entering status updates and informing Audit Services when action plans have been implemented. Audit Services reviews each implemented plan and verifies the implementation effectiveness through additional testing, document review, or interviews with staff. Issues are not closed until the auditor is satisfied that the underlying risk has been sufficiently addressed. Formal follow-up projects will only be scheduled if a project is assigned an “unsatisfactory” project rating and mitigation cannot be effectively evaluated during the issue closeout process.

RESOURCE BUDGET

Audit Services is staffed by three professional auditors and the director. All senior staff are certified with expertise in fraud examination, risk management, internal audit, and information technology. The available resources and allocation for 2021-2022 are illustrated in the table below.

Resource Budget (in hours)		
	2021-2022 Budget*	
Total Available Hours	7,800	100%
Total Non-Work Hours	1,304	17%
Total Administration	1,965	25%
Total Projects	4,531	58%
Project Breakdown by Type		
Assurance Projects	3,746	83%
Consulting/Investigation	785	17%
Provided by Consultants		
IT Assurance Projects	600	100%

* Available resources include the Audit Services Director, Manager, Senior Auditor, and Staff Auditor.

Non-work hours are the benefits provided to all staff such as holidays, vacation, and sick leave. Administration consists of the time spent in department management, staff development and training, and other activities that are not directly project related. A significant increase in the number of investigations has resulted in an increase in the Consulting/Investigation budget and a corresponding decrease in available hours in assurance projects. IT project hours will be provided by Dean, Dorton, Allen, Ford, PLLC (Dean Dorton) staff.

AUDIT SERVICES PROJECTS

Audit Reports Issued

Audit Services issues reports for each assurance project and many consulting projects. The list below includes all projects for which a report was issued since the October 1, 2020.

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

Project: Human Resources Staff Compensation and Hiring

Project Rating: Satisfactory

Audit Services performed an operational audit of Human Resources' staff compensation approval and hiring processes. The objectives of the audit were to obtain reasonable assurance that:

- Internal controls are adequate and effective in mitigating the inherent risks.
- Processes are compliant with applicable laws, regulations, and university policies.
- Significant processes are efficient and effective in assisting the department achieve its goals and objectives.

Audit Services evaluated the current controls over Human Resources' staff compensation approval and hiring processes, including job changes such as reclassification and in-range adjustments. The evaluation also included compliance with equal opportunity clause requirements and HR policies governing staff employment and compensation, as well as the effectiveness and efficiency of related procedures. Faculty and administrator positions were excluded. Testing was performed on hiring and compensation transactions occurring between July 1, 2018 and June 30, 2019 to support conclusions and recommendations.

Most of the issues identified will be addressed with the implementation of Workday HCM, scheduled to go live in July 2022, and with the compensation study being conducted by HR with the assistance of a third-party consultant. Short-term remediation dates are listed below, as are remediation dates for issues that will not be addressed with the new system.

Issue	Priority	Target Remediation Date/Status
Establish Standardized Processes for Promotions	High	Implemented
Streamline Staff Hiring and Compensation Processes	Moderate	June 30, 2021
Enhance the HR Hiring Review Process	Moderate	June 30, 2021
Increase Coverage of Criminal Background Checks	Moderate	July 1, 2021
Improve Job Data Change Processing	Moderate	July 1, 2022

Project: Diabetes and Obesity Center, Efficiency and Effectiveness Review and Prior Audit Follow-Up

In August 2019, administration of the Diabetes and Obesity Center requested that Audit Services perform an effectiveness and efficiency review of the Core Research Laboratories established with funding from a Centers of Biomedical Research Excellence (COBRE) grant. In 2017, Audit Services performed a routine audit of the Diabetes and Obesity Center's administrative business activities. At that time a project rating of "Needs Improvement" was assigned. This project included follow-up procedures to evaluate the effectiveness of the mitigation actions adopted as a result of the 2017 audit. Because this was primarily a consulting project, no project rating was assigned.

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

Issue	Priority	Target Remediation Date/Status
Appropriately Account for Program Income	High	Implemented
Comply with Service Center Policy and Regulations	High	Implemented
Comply with ProCard Policy – Recurring Issue	Moderate	Implemented
Timely Process Payroll Expense Transfers – Recurring Issue	Moderate	Implemented

Project: Contracted Services

Project Rating: Satisfactory

Audit Services completed an operational audit of Contracted Services. The scope of the audit included an evaluation of the management of the major contracted services to ensure orderly and effective administration and operation of the services program. Major service contracts include managed print, mail, bookstore, dining, and vending.

The objectives of the audit were to obtain reasonable assurance that:

- Internal controls over contracted services are implemented and effective in reducing the inherent risks.
- Contracted activity is adequately monitored, reported, and routinely reconciled.
- Service providers are held accountable to achievement of contracted service metrics and performance goals.

Issue	Priority	Target Remediation Date/Status
Strengthen Vendor Monitoring and Oversight	Moderate	July 1, 2021
Document Standard Operating Procedures	Moderate	July 1, 2021

Project: Bursar Cash Operations

This project was requested by the Controller's Office and performed as a consulting project. Consulting projects are performed at the invitation of management when Audit Services' advice or opinions are sought for a specific purpose. Although consulting projects may identify issues, no project rating is assigned, and issues are not prioritized.

While performing the consulting work, Audit Services identified one high risk situation that will require additional follow-up. As a result of this issue, the project is being treated as an assurance project for this area only. The policies, procedures, and processes otherwise reviewed as part of the project were determined to be well controlled and effective. In addition, the Bursar's Office has reorganized to further strengthen the procedures and processes. This includes hiring an assistant Bursar to fill a previously vacant position. This will allow for additional separation of duties, relieving the need for the Bursar to have conflicting PeopleSoft Campus Solutions access.

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

Issue	Priority	Target Remediation Date/Status
Strengthen PeopleSoft Privileged User Access by Reassessing and Eliminating or Reducing the Super User Role	High	Implemented

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

Projects in Process

College of Arts and Sciences

A routine department audit to obtain reasonable assurance that university policies are being followed and that controls over business transactions have been implemented and are effective. This project is in process of being planned.

Department of Pathology

Audit Services is completing a routine departmental audit in the School of Medicine, Department of Pathology. The objective of the project is to obtain reasonable assurance that the department has implemented effective internal controls over business activities and is compliant with applicable laws, regulations, and university policies. Fieldwork has been completed and the report is being developed.

International Research Engagement

Federal regulators are putting more emphasis on the influences that foreign governments have over research and the technology developed by American institutions. This project is a review of the procedures used by the university to reduce the risk of inappropriate international influences over research at UofL. This project will focus on international scholars visiting campus and federal reporting of international research and program funding. Fieldwork is underway.

Financial Aid

Students selected by the Department of Education or the University, must undergo a verification process before federal financial aid is disbursed. Audit Services performed a compliance project over the verification process to obtain reasonable assurance that:

- The university has written policies and procedures for verifying an applicant's Free Application for Federal Student Aid information that comply with US Department of Education requirements.
- The Student Financial Aid Office completed verification of applicant data and accurately reported verification results to the Department of Education within required timelines.
- The verification process was completed prior to the application of professional judgment decisions.
- The verification process was completed prior to the disbursement of Title IV funding.

The report is in process of development.

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

OTHER ACTIVITIES

Other projects include consulting projects, investigations, and other projects requested by administration.

Investigations

Audit Services completed 7 investigations from October 1, 2020 through May 31, 2021. One investigation resulted in a referral to law enforcement. Recommendations have been made to strengthen the control environment. There are 2 investigations in process.

Continuous Monitoring Activities

To achieve better audit coverage of higher risk activities, the development of a continuous auditing and monitoring program is a best practice. We are developing new reports that both Audit Services and Administration can use to better monitor for errors and omissions.

Consulting

Audit Services continues to consult with administration on new processes and procedures to help identify best practices, significant risks, and to recommend effective and cost-efficient controls.

Workday HCM Implementation

The university is in process of implementing a new Human Capital Management system called Workday. In addition to implementing a new computer system, the university is leveraging the changes to update process flows to make them more efficient and effective. This should reduce the cost of routine Human Resources and payroll processing and reduce the processing burden on staff. Audit Services is taking part in the implementation as an available resource for control and risk mitigation strategies.

ProCard Monitoring

Audit Services meets quarterly with staff responsible for managing the ProCard program at the university. The ProCard is a credit card program offered through PNC that allows departments to make allowed purchases without going through the formal procurement process. The quarterly meetings are held to review trends, potential program changes, and the results of monitoring.

AUDIT SERVICES REPORT
October 1, 2020 – May 31, 2021

Information Technology Risk Assessment

Dean Dorton performed a campus-wide IT risk assessment at the start of the engagement to provide internal audit services in the information technology arena. The assessment is the basis for developing the IT Audit Plan for the remainder of the contract, in addition to identifying any immediate risks that require remediation.

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

2020-2021 AUDIT PLAN (Revised) STATUS REPORT

Project Name	College/School/Division / Project Type	Planned Scope	Status
Pathology	School of Medicine / Departmental	Compliance with university policies, and evaluation of internal controls.	In Process
Ryan White Grant	School of Medicine and Dentistry / Compliance	Assurance review of compliance with grant provisions.	Cancelled – replaced with special projects and investigations
Business Operations	Finance and Operations / Operational	Evaluation of the effectiveness the controls over of ProCard and Reconciliation activities.	Deferred to 2021-2022
Cybersecurity	Executive Vice President and University Provost / Information Technology	Evaluation of controls and processes used to protect institutional data.	Performed by DDA as part of risk assessment project.
International Research Engagement	Executive Vice President for Research and Innovation/Compliance	Assurance review to evaluate the controls the university has adopted to reduce the risks of foreign influences – conflicts of interest, security, and reporting.	In process
College of Arts and Sciences	Arts & Sciences / Operational	assurance project over business processes.	In process
Student Financial Aid	Executive Vice President and University Provost / Compliance	Compliance review over verification processes.	Completed

Planned Consulting and other projects

Project Name	College/School/Division	Planned Scope	Status
Business Continuity Plans	Institutional / Governance	Institutional business continuity plans	In process
Investigations/Administration Requests	To be determined	Emerging issues, investigations, and leadership requests.	In 2020-2021, 9 investigations were completed or are in process.

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

Proposed 2021-2022 AUDIT PLAN

Project Name	College/School/Division / Project Type	Project Type
Vendor/Employee Compliance	Human Resources and Finance / Compliance	Compliance with IRS regulations over contract workers.
Student Fees	Finance	Operational and compliance review over waiver processes and fee usage compliance
Distance Education	EVPUP / Operational	Assurance review of distance education risk factors including compliance, academic integrity, and student experience.
Business Operations	Finance and Operations / Operational	Operational assurance project including controls, effectiveness, and efficiency.
Student Financial Aid – Title IV Return of Funds	EVPUP / Compliance	Compliance review to obtain reasonable assurance that controls are effective and Title IV funds are returned as required.
Campus Health	School of Medicine / Departmental	Routine departmental audit for compliance with university policy and procedures
James Graham Brown Cancer Center	School of Medicine / Departmental	Routine departmental audit for compliance with university policy and procedures
Athletics Tickets	Athletics / Operational	Review controls over complementary and trade tickets
Information Technology – Projects will be performed by Dean Dorton – IT Audit Partner	Information Technology	Access Control Awareness and Training Configuration Management Identification and Authentication Maintenance Systems and Communications Protection System and Information Integrity

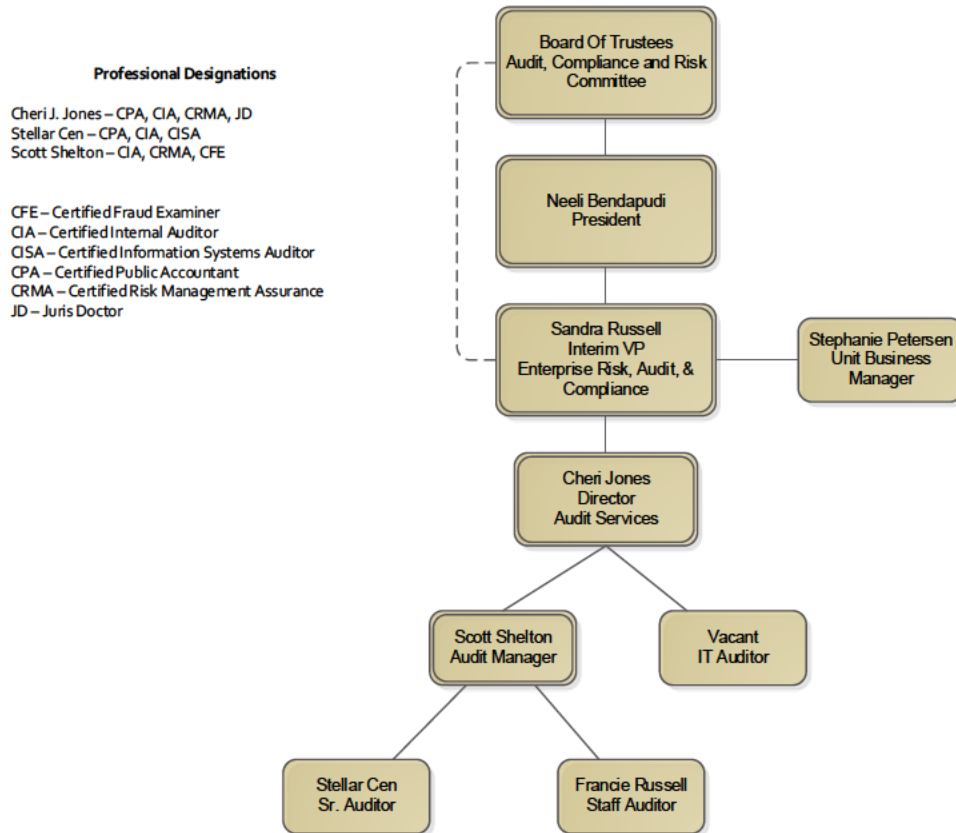
Planned Consulting and other projects

Project Name	College/School/Division	Planned Scope
Workday HCM Implementation	ITS / Consulting	Consulting and ex-officio membership in Workday HCM implementation project
Investigations/Administration Requests	To be determined	A placeholder of 15% of audit department resources for emerging issues, investigations of fiscal misconduct, and leadership requests.

AUDIT SERVICES REPORT

October 1, 2020 – May 31, 2021

STAFF PROFILE AND ORGANIZATIONAL CHART



AUDIT SERVICES REPORT

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APPENDIX A: AUDIT RATINGS AND GUIDELINES

Audit ratings have been developed to indicate the overall level of performance of the function audited from an internal audit perspective. The ratings relate to the adequacy and effectiveness of controls encompassing risk management, control, and governance processes within the area audited. This includes the reliability and integrity of financial and operational information, effectiveness and efficiency of operations, safeguarding of assets, and compliance with applicable laws, regulations, contracts, and university policy. The internal auditor's judgment is an essential ingredient of the ratings and will take precedence over any literal interpretation of these guidelines. Priorities are assigned based on the conditions encountered during the audit period and will not reflect any corrections or action plans implemented during the audit. The following conditions are reflective of circumstances that can contribute to a rating, but do not include every factor that may be considered. The identification of recurring issues could result in down-grading of the project rating.

RATING	CONDITION
Excellent	Overall performance exceeds the expected level No report issues combined with few verbal issues
Good	Overall performance meets the expected level <ol style="list-style-type: none">1. Few moderate priority report issues2. One or two high priority issues that were corrected during the audit3. Relatively few verbal issues which were easily corrected, combined with a few moderate priority report issues
Satisfactory	Overall performance does not consistently meet the expected level <ol style="list-style-type: none">1. Several moderate priority report issues2. Average number of verbal issues3. Two or more high priority report issues4. Report issues that require routine efforts (reorganization, time, or resources) to correct in the normal course of business
Needs Improvement	Overall performance is weak and frequently falls below expected levels <ol style="list-style-type: none">1. Numerous moderate priority report issues2. Three or more high priority report issues3. Internal control weaknesses that create above average exposures, including unidentified losses from fraud, embezzlement, or misappropriation4. Report issues that require substantial effort (reorganization, time, or resources) to correct5. Reoccurring report issues
Unsatisfactory	Overall performance is unacceptable <ol style="list-style-type: none">1. Excessive number of report issues2. Several high priority report issues3. Unreasonable deadlines for correction of report issues4. Previously reported, unresolved significant report issues5. Significant violations of law, regulations, or established policies6. Internal control weaknesses that create substantial or material exposures7. Fraud, embezzlement, or misappropriation of funds occurred because of failure to maintain controls or follow established policies or procedures

AUDIT SERVICES REPORT

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APPENDIX B: ISSUE PRIORITIES

Report issues have been assigned a priority rating to assist administration in directing resources and monitoring resolution of the issues. The assigned priorities are determined from an internal audit perspective and do not correspond directly to criteria relating to materiality for financial statements or as defined by any third-party sponsor or external auditor. In order to promote operational efficiencies and encourage above average performance within the university, more stringent standards are applied to an internal audit perspective for assigning priorities. The internal auditor's judgment is an essential ingredient of the priority rating and will take precedence over any literal interpretation of these guidelines. Priorities are assigned based on the conditions encountered during the audit period and will not reflect any corrections or action plans implemented during the audit. The following conditions are reflective of the numerous considerations that can contribute to a priority, but do not include every factor that may be considered.

PRIORITY	CONDITION
High	Management should initiate immediate action to address the issue <ol style="list-style-type: none">1. Major internal control weakness2. Major policy or procedure exceptions3. Significant unmanaged risk exposures4. Major financial impact – loss, misstatement, errors, fraud (regardless of amount)5. Non-compliance with significant laws or regulations6. Significant potential opportunity for revenue enhancement, cost savings, efficiencies, and improvements
Moderate	Management should initiate timely action to address the issue <ol style="list-style-type: none">1. Substantial internal control weakness2. Substantial policy or procedure exceptions3. Substantial unmanaged risk exposure4. Substantial financial exceptions5. Substantial non-compliance with laws and regulations6. Substantial opportunities to enhance revenue, reduce costs, or realize efficiencies
Verbal/Low	In addition to high and moderate priority issues detailed in formal reports, audits will frequently identify issues that are easily addressed in the normal course of business and that have little associated residual risks. These issues will be communicated to department administration verbally. Departments will be responsible for initiating corrective actions to ensure these minor issues do not escalate into significant risks for the department or the university.