



SAINT LOUIS UNIVERSITY

Uniform Guidance Single Audit Report

Year ended June 30, 2021

(With Independent Auditors' Reports Thereon)

SAINT LOUIS UNIVERSITY
Uniform Guidance Single Audit Report
Year ended June 30, 2021

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Saint Louis University's audited consolidated financial statements, as of and for the year ended June 30, 2021, are separately attached hereto.	



KPMG LLP
Suite 900
10 South Broadway
St. Louis, MO 63102-1761

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

The Board of Trustees
Saint Louis University:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Saint Louis University, which comprise the consolidated statement of financial position as of June 30, 2021, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 27, 2021, except for note 19, which is as of September 26, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Saint Louis University's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Purpose of this Report

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

KPMG LLP

Saint Louis, Missouri

October 27, 2021, except for note 19, which is as of September 26, 2022.



KPMG LLP
Suite 900
10 South Broadway
St. Louis, MO 63102-1761

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of Trustees
Saint Louis University:

Report on Compliance for Each Major Federal Program

We have audited Saint Louis University'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 Saint Louis University's major federal programs for the year ended June 30, 2021. Saint Louis University'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 Saint Louis University'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 Saint Louis University'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 unmodified and modified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of Saint Louis University's compliance.

Basis for Qualified Opinion on the Education Stabilization Fund – Higher Education Emergency Relief Fund

As described in the accompanying schedule of findings and questioned costs, Saint Louis University did not comply with requirements regarding ALN 84.425F Education Stabilization Fund – Higher Education Emergency Relief Fund as described in finding number 2021-005 for Reporting. Compliance with such requirements is necessary, in our opinion, for Saint Louis University to comply with the requirements applicable to that program.



Qualified Opinion on the Education Stabilization Fund – Higher Education Emergency Relief Fund

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Saint Louis University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Education Stabilization Fund – Higher Education Emergency Relief Fund for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Saint Louis University 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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, 2021-003, and 2021-004. Our opinion on each major federal program is not modified with respect to these matters.

Saint Louis University's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Saint Louis University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. Saint Louis University's responses and corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plans.

Report on Internal Control Over Compliance

Management of Saint Louis University 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 Saint Louis University'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 Saint Louis University's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, 2021-004, and 2021-005 to be material weaknesses.



A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-003 and 2021-006 to be significant deficiencies.

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

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

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

We have audited the consolidated financial statements of Saint Louis University as of and for the year ended June 30, 2021, and have issued our report thereon dated October 27, 2021, except as to note 19, which is dated as of September 26, 2022, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with 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 consolidated financial statements as a whole.

KPMG LLP

St. Louis, Missouri
September 28, 2022

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2021

Grant/Program title/Pass-through entity	Payment source	Assistance listing	Award number	FY2021 expenditures	Awards passed through to subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Student Financial Assistance Cluster:								
84 Department of Education:								
Federal Supplemental Educational Opportunity Grants	Direct	84.007	397169	\$ 273,928				
	Direct	84.007	P007A202375	<u>1,528,244</u>				
Total for Assistance Listing Number 84.007								1,802,172
Federal Work-Study Program	Direct	84.033	397219	(1,446)				
	Direct	84.033	P033A202375	<u>578,614</u>				
Total for Assistance Listing Number 84.033								577,168
Federal Perkins Loan Program	Direct	84.038	P038A022375	9,461,066				
Federal Pell Grant Program	Direct	84.063	397020	14,536				
	Direct	84.063	P063P201755	<u>6,712,114</u>				
Total for Assistance Listing Number 84.063								6,726,650
Federal Direct Student Loans	Direct	84.268	P268K201755	427,218				
	Direct	84.268	P268K211755	<u>111,162,783</u>				
Total for Assistance Listing Number 84.268								111,590,001
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	Direct	84.379	P379T201755	(1,882)				
	Direct	84.379	P379T211755	<u>7,544</u>				
Total for Assistance Listing Number 84.379								5,662
Total for Department of Education							<u>130,162,719</u>	
93 Department of Health and Human Services:								
Nurse Faculty Loan Program (NFLP)	Direct	93.264	2 E01HP27037-03-00	236,568				
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	Direct	93.342	E36HP24351-01-02	329,896				
	Direct	93.342	E26HP17948-01-01	<u>1,236,422</u>				
Total for Assistance Listing Number 93.342								1,566,318
Nursing Student Loans	Direct	93.364	E4CHP27328-04-00	675,439				
Total for Department of Health and Human Services							<u>2,478,325</u>	
Total for Student Financial Assistance Cluster								<u>132,641,044</u>
Research and Development Cluster:								
10 Department of Agriculture:								
Agriculture and Food Research Initiative (AFRI)	Direct	10.310	2019-67012-29733	<u>68,936</u>				
Subtotal for Department of Agriculture -Direct								68,936
Total for Department of Agriculture							<u>68,936</u>	
11 Department of Commerce:								
University Corporation for Atmospheric Research	Pass-Through	11.467	SUBAWD001883	<u>591</u>				
Subtotal for Department of Commerce -Pass-Through								591
Total for Department of Commerce							<u>591</u>	
12 Department of Defense:								
Metabolic control of DC fate and function for breast cancer Collaborative Research and Development	Direct	12.UNK	W81XWH2010006	113,658				
	Direct	12.114	W81XWH2010132	180,548				
Military Medical Research and Development	Direct	12.420	W81XWH1810251	174,102				
	Direct	12.420	W81XWH-18-10-307	430,276				
	Direct	12.420	W81XWH1910117	62,595				
	Direct	12.420	W81XWH2010241	263,018	7,343			
	Direct	12.420	W81XWH1810140	18,777	158,984			
	Direct	12.420	W81XWH-16-1-0236	<u>70,453</u>				
Total for Assistance Listing Number 12.420				1,019,221	166,327			

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2021

Grant/Program title/Pass-through entity	Payment source	Assistance listing	Award number	FY2021 expenditures	Awards passed through to subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Basic, Applied, and Advanced Research in Science and Engineering	Direct	12.630	W912HZ-20-2-0059	\$ 22,933				
Subtotal for Department of Defense -Direct				1,336,360	166,327			
University of Portsmouth Higher Education Corporation	Pass-Through	12.114	W912HZ192004	48,903				
Purdue University	Pass-Through	12.114	13000844-022	17,227				
Total for Assistance Listing Number 12.114				66,130				
Cedars-Sinai Medical Center	Pass-Through	12.420	AMEND 1, SUB 0001426800	42,396				
University of Central Florida	Pass-Through	12.630	W911NF1910453	88,954				
Space Dynamics Laboratory Utah State U	Pass-Through	12.800	SUBCONTRACT NUMBER CP0053704	44,065				
Subtotal for Department of Defense -Pass-Through				241,545				
Total for Department of Defense					166,327		1,577,905	
15 Department of The Interior:								
Earthquake Hazards Program Assistance	Direct	15.807	G15AC00041, SPPL # 0002	7,553				
U.S. Geological Survey_ Research and Data Collection	Direct	15.808	G19AC00406	68,828				
Subtotal for Department of The Interior -Direct				76,381				
Mexico Institute of Mining and Technology	Pass-Through	15.944	P0019499	10,966				
Subtotal for Department of The Interior - Pass-Through				10,966				
Total for Department of The Interior								87,347
16 Department of Justice:								
Immunological Profiling to Distinguish Virus (Monkeypox) Infection from (Smallpox)	Direct	16.UNK	DJF-16-1200-D-0001356	299,880				
Subtotal for Department of Justice -Direct				299,880				
George Washington University	Pass-Through	16.560	SUBAWARD NO. 19-S24	196,100				
University of Massachusetts	Pass-Through	16.602	S51000000048915	20,733				
Subtotal for Department of Justice - Pass-Through				216,833				
Total for Department of Justice								516,713
19 Department of State:								
International Programs to Support Democracy, Human Rights and Labor	Direct	19.345	2020-0251	12,433				
Subtotal for Department of State -Direct				12,433				
Total for Department of State								12,433
20 Department of Transportation:								
Board of Trustees University of Illinois	Pass-Through	20.205	SUB# 087795-16576 GRNT D5821	35,620				
Missouri Department of Transportation Construction and Mater	Pass-Through	20.205	PROJECT NO. TR202010	45,613	29,828			
Missouri Department of Transportation Construction and Mater	Pass-Through	20.205	PROJECT NO. TR202017	94,413				
Subtotal for Department of Transportation -Pass-Through and Total for Assistance Listing Number 20.205				175,646	29,828			
Total for Department of Transportation					29,828			175,646
43 National Aeronautics and Space Administration:								
Office of Stem Engagement (OSTEM)	Direct	43.008	80NSSC18K0637	10,978				
Safety, Security and Mission Services	Direct	43.009	80NSSC20K1230	150,888				
Subtotal for National Aeronautics and Space Administration -Direct				161,866				
Smithsonian Astrophysical Observatory	Pass-Through	43.UNK	SUBAWRD NO. 00050027-08	9,422				
Remote Sensing from Unmanned Aerial	Pass-Through	43.008	SV3-83017	27,819				
Subtotal for National Aeronautics and Space Administration -Pass-Through				37,241				
Total for National Aeronautics and Space Administration								199,107
47 National Science Foundation:								
Engineering	Direct	47.041	2,041,485	10,697				
	Direct	47.041	1934372	7,323				
Total for Assistance Listing Number 47.041				18,020				

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2021

Grant/Program title/Pass-through entity	Payment source	Assistance listing	Award number	FY2021 expenditures	Awards passed through to subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Mathematical and Physical Sciences	Direct	47.049	1904919	\$ 72,026				
	Direct	47.049	1900417	89,647				
	Direct	47.049	1900011	85,808				
Total for Assistance Listing Number 47.049				247,481				
Geosciences	Direct	47.050	1661519	65,364				
	Direct	47.050	1760802	72,817				
Total for Assistance Listing Number 47.050				138,181				
Computer and Information Science and Engineering	Direct	47.070	1614562	15,181				
	Direct	47.070	1618926	8,123				
	Direct	47.070	1909121	50,703				
	Direct	47.070	1907612	41,391				
	Direct	47.070	1908574	26,537				
	Direct	47.070	1647084	(2,578)				
	Direct	47.070	1836906	12,197				
	Direct	47.070	1829150	24,323				
Total for Assistance Listing Number 47.070				175,877				
Biological Sciences	Direct	47.074	1916563	177,386				
	Direct	47.074	1253939	76,904				
	Direct	47.074	1951332	152,513				
	Direct	47.074	1564896	118,363				
	Direct	47.074	1724348	12,770				
	Direct	47.074	1656656	11,230				
	Direct	47.074	1656818	22,167				
	Direct	47.074	1546869	773,491	604,320			
	Direct	47.074	1759807	111,226				
Total for Assistance Listing Number 47.074				1,456,050	604,320			
Social, Behavioral, and Economic Sciences	Direct	47.075	1753308	46,897				
	Direct	47.075	2119117	2,330				
	Direct	47.075	1651100	112,843		30,375		
Total for Assistance Listing Number 47.075				162,070		30,375		
Education and Human Resources	Direct	47.076	1564894	228,999				
	Direct	47.076	1845490	96,619				
	Direct	47.076	1625222	7,830				
	Direct	47.076	2012950	30,936				
	Direct	47.076	FELLOW ID 201723718	13,723				
	Direct	47.076	1726621	75,689	212			
	Direct	47.076	FELLOW ID 2017232757	46,000				
	Direct	47.076	1644538	40,103				
	Direct	47.076	1906933	251				
Total for Assistance Listing Number 47.076				540,150	212			
Subtotal for National Science Foundation-Direct				2,737,829	634,907			
Georgia Tech	Pass-Through	47.049	RG173-G8	5,844				
Regents of the University of CA, San Diego	Pass-Through	47.049	SUBAWARD NO. 99634763	7,068				
Total for Assistance Listing Number 47.049				12,912				
Curators of the University of Missouri	Pass-Through	47.070	00070497-01	7,374				
Indiana University	Pass-Through	47.074	IN4826944SLU	8,116	75			
North Carolina State University	Pass-Through	47.074	SUBAWARD NO. 2017-1452-01	32,783				
Total for Assistance Listing Number 47.074				40,899	75			
Subtotal for National Science Foundation-Pass-Through				61,185	75			
Total for National Science Foundation					634,982		2,799,014	

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2021

Grant/Program title/Pass-through entity	Payment source	Assistance listing	Award number	FY2021 expenditures	Awards passed through to subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
64 Department of Veterans Affairs:								
George - INM - IDAI - IPA Agreement - JD	Direct	64.UNK	6570D0063	\$ 69,540				
George - INM - IDAI - IPA Agreement - SP	Direct	64.UNK	6570D0063	842				
IPA Agreement - DG	Direct	64.UNK	6570D0063	17,930				
IPA Agreement - EC	Direct	64.UNK	554D95054	46,554				
IPA Agreement - JD	Direct	64.UNK	6579D0013	1,324				
IPA Agreement - SD	Direct	64.UNK	6570D0063	4,629				
IPA Agreement - DL	Direct	64.UNK	PO# 6579D0013	68,179				
IPA Agreement - PC	Direct	64.UNK	N/A	101,364				
IPA-Veteran Research and Education	Direct	64.UNK	321268	3,082				
IPA Agreement - EM	Direct	64.UNK	PO 6579D0061	35,891				
IPA with the VA: Co-Director of Cln	Direct	64.UNK	PO6570D0068	39,148				
Subtotal for Department of Veterans Affairs -Direct and Total for Assistance Listing Number 64.UNK				388,483				
Total for Department of Veterans Affairs							388,483	
81 Department of Energy:								
Office of Science Financial Assistance Program	Direct	81.049	DE-SC0020965	180,479				
Subtotal for Department of Energy -Direct				180,479				
Donald Danforth Plant Science Center	Pass-Through	81.135	SUBAWARD NO: 22827-S	105,065				
Subtotal for Department of Energy -Pass-Through				105,065				
Total for Department of Energy							285,544	
84 Department of Education:								
Harris-Stowe State University	Pass-Through	84.120A	P120A160064	8,508				
Lafayette Parish School system	Pass-Through	84.334	ERS# 19313	118,821	97,082			
Subtotal for Department of Education -Pass-Through				127,329	97,082			
Total for Department of Education							127,329	
93 Department Of Health And Human Services:								
15-0037-B1C1.0089 - Renal PK Study	Direct	93.UNK	15-0037.B1C1.0089	413				
16-0017 Zika VTEU HHSN27200013	Direct	93.UNK	16-0017.B1C1D1.0043	199,937	54,992			
Abate - INM - IDAI - 15-0037 Renal PK study VTEU HHSN27200022	Direct	93.UNK	15-0037.B1C1.0089	10,784				
Frey - INM - IDAI - 17-0012 and 16-0051 VTEU HHSN27200023	Direct	93.UNK	FY.2019.A1B1C1D.0103	23,353				
Frey - INM - IDAI - 18-0011 VTEU 75N93019F00083	Direct	93.UNK	7N93019F00083-18-0011.B1C1.001	12,309				
Frey - INM - IDAI - H7N9 (17-0076, 17-0078, 17-0090) VTEU HHSN27200020	Direct	93.UNK	FY.2017.B8C12.0080	7,902				
FY.2020.A1B1C1D1.0123 Task A Option	Direct	93.UNK	FY.2020.A1B1C1D1.0123	1,048				
George - IDAI - 16-0033 Zika in PR, Task Area C-3	Direct	93.UNK	16-0033.B1C1.0046	687				
George - INM - IDAI - 16-0033 C-1 Zika SLU	Direct	93.UNK	16-0033.B1C1.0046	63,020	52,329			
George - INM - IDAI - 16-0033/34 Lab Assays VTEU HHSN27200021	Direct	93.UNK	16-0033.D1.0086	252,831				
George - INM - IDAI - C-1 Yellow Fever VTEU HHSN27200004	Direct	93.UNK	14-0107.B1C1D1.0023	4,834				
Hoft - INM - IDAI - 17-0012 (FluGen) VTEU HHSN27200019	Direct	93.UNK	FY.2018.A1B1C1D1.0077	198,041				
Hoft - INM - IDAI - 18-0010 Flu Challenge VTEU 75N93019F00131	Direct	93.UNK	3019F00131-18-0010.B1C1.0120	9,001				
Hoft - INM - IDAI - VTEU Core (Main Award) HHSN272013000211/75N93019F00132	Direct	93.UNK	FY.2020.A1B1C1D1.0123	137,431				
Omics D-1a FY2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	(320)				
Omics D-2a FY.2015.A3D12.0031	Direct	93.UNK	FY2015.A3D12.0031	(2,676)				
Omics D-2b FY.2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	9,783				
Omics D-3a FY.2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	(1,307)				
Omics D-4a FY.2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	4,169				
Omics D-5a FY.2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	(8,749)				
Omics D-1b FY.2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	(16)				
Omics D-1b	Direct	93.UNK	FY.2015.A3D12.0031	588				
Omics D-5b, Meta	Direct	93.UNK	FY.2015.A3D12.0031	8,749				
17-0012 Task C (FluGen)	Direct	93.UNK	FY.2018.A1B1C1D1.0077	4,730				
Omics D-3b, Prot	Direct	93.UNK	FY.2015.A3D12.0031	63,190				
Omics D-4a, Lipo FY20	Direct	93.UNK	FY.2015.A3D12.0031	134,293				
Omics D-2b, Trans	Direct	93.UNK	FY.2015.A3D12.0031	179,535				
Omics D-2c, Trans	Direct	93.UNK	FY.2015.A3D12.0031	183,916				
Total for Assistance Listing Number 93.UNK				1,497,476	107,321			

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2021

Grant/Program title/Pass-through entity	Payment source	Assistance listing	Award number	FY2021 expenditures	Awards passed through to subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Environmental Health	Direct	93.113	5 R21 ES031562-02	\$ 190,636				
Oral Diseases and Disorders Research	Direct	93.121	5R01DE025141-05	268,574				
Alcohol Research Programs	Direct	93.273	7R21AA025689-03	89,789				
Drug Abuse and Addiction Research Programs	Direct	93.279	1-R01DA043811-03	808,203	477,686			
	Direct	93.279	R01DA043543	558,843	31,722			
	Direct	93.279	7R01DA042195-04	23,212				
Total for Assistance Listing Number 93.279				1,390,258	509,408			
Nursing Research	Direct	93.361	(YR2) 5R21NR017978-02; (YR 1)1R21NR017978-01A1, 3R21NR017978-01A1S1	110,839	30,796			
Cancer Detection and Diagnosis Research	Direct	93.394	R01CA237149	157,762				
Cancer Treatment Research	Direct	93.395	1R01CA230512-01	368,234	98,686			
Cancer Biology Research	Direct	93.396	1R01CA238705-01A1	364,423				
	Direct	93.396	1R01CA184379-01A1	70,093				
	Direct	93.396	5R21CA249341	264,194				
	Direct	93.396	5R01CA242188-02	173,811				
Total for Assistance Listing Number 93.396				872,521				
Cancer Research Manpower	Direct	93.398	F30CA254215	30,600				
Cardiovascular Diseases Research	Direct	93.837	2R01HL107794-06	43,756				
	Direct	93.837	4R00HL136658-03	277,069				
	Direct	93.837	5R01HL125424-04	67,996	16,778			
Total for Assistance Listing Number 93.837				408,821	16,778			
Lung Diseases Research	Direct	93.838	5F30HL142193-04	51,270				
	Direct	93.838	1F30HL151136-01	27,611				
Total for Assistance Listing Number 93.838				78,881				
Blood Diseases and Resources Research	Direct	93.839	5 R01 HL049413-25	291,475				
	Direct	93.839	1R01HL147821-01	387,072				
	Direct	93.839	1R01HL139554-01A1	361,393				
	Direct	93.839	5 R01 HL150146-02	379,498				
Total for Assistance Listing Number 93.839				1,419,438				
Diabetes, Digestive, and Kidney Diseases Extramural Research	Direct	93.847	5R01DK081817-10	270,311				
	Direct	93.847	1R01DK120651-01	298,197				
	Direct	93.847	1R01DK113645-01	291,632				
	Direct	93.847	1R01DK118340-01	268,207	13,153			
	Direct	93.847	5U01DK082871-12	37,613				
	Direct	93.847	2U01DK061718-18	549,325	251,250			
	Direct	93.847	1R03DK121046-01	26,351				
	Direct	93.847	1K08DK098623	114,371				
	Direct	93.847	R01DK122401	148,523				
	Direct	93.847	1R01DK110406-01	491,579	223,368			
	Direct	93.847	1F30DK118873-01A1	50,379				
	Direct	93.847	1R01DK125048-01	281,581				
Total for Assistance Listing Number 93.847				2,828,069	487,771			
Extramural Research Programs in the Neurosciences and Neurological Disorders	Direct	93.853	1R56NS105806-01A1	150,713				
	Direct	93.853	1R01NS114289-01	326,042	37,405			
	Direct	93.853	1R01NS113257-01	394,401	29,403			
	Direct	93.853	1R21NS098104-01	7,286	7,286			
	Direct	93.853	1R01NS111120-01A1	251,105				
	Direct	93.853	1R21NS108138-01	39,879				
Total for Assistance Listing Number 93.853				1,169,426	74,094			

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Grant/Program title/Pass-through entity	Payment source	Assistance listing	Award number	FY2021 expenditures	Awards passed through to subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs	
Allergy and Infectious Diseases Research	Direct	93.855	R21AI151936	\$ 67,160					
	Direct	93.855	1R21AI138096-01	109,206					
	Direct	93.855	1R01AI148362-01	313,544					
	Direct	93.855	3UM1AI48685-02S1	1,427,556	699,899				
	Direct	93.855	3UM1AI148685-02S4	8,265,200	4,812,104				
	Direct	93.855	1UM1AI148685-01	570,873					
	Direct	93.855	1R21AI135311-01	30,811					
	Direct	93.855	1R01AI122669-01	463,049	160,931				
	Direct	93.855	2R01AI048391-09	195,157	76,039				
	Direct	93.855	1F31AI152460-01	29,356					
	Direct	93.855	1R01AI130190-01A1	462,216	87,286				
	Direct	93.855	R01AI150610	272,620	175,671				
	Total for Assistance Listing Number 93.855				12,206,748	6,011,930			
	Biomedical Research and Research Training	Direct	93.856	1R15GM128047-01	139,350				
Direct		93.859	7R15GM126477-02	129,519					
Direct		93.859	R01GM134081	123,881	45,949				
Direct		93.859	1R15GM129696-01A1	161,966					
Direct		93.859	7R01GM130746-02	292,627					
Direct		93.859	1R01GM133967-01	236,525					
Direct		93.859	2R01GM115553	345,272	95,575				
Direct		93.859	1R01GM129731-01	82,714	8,151				
Direct		93.859	1R01GM129508-01	24,542					
Direct		93.859	1R01GM112188-01A1	106,362					
Direct		93.859	2R15GM084470	146,890					
Direct		93.859	2R15GM085699-03	16,985					
Direct		93.859	2R15GM085699-04	41,155					
Direct		93.859	5T32GM008306-29	729					
Direct	93.859	5T32GM008306-30	169,652						
Total for Assistance Listing Number 93.859				1,878,819	149,675				
Child Health and Human Development Extramural Research	Direct	93.865	5UG3HD096929-02	328,006	262,781				
	Direct	93.865	R21HD100721	22,307					
Total for Assistance Listing Number 93.865				350,313	262,781				
Aging Research	Direct	93.866	1R01AG064069-01	503,612					
	Direct	93.866	1R01AG058714-01A1	367,749	17,077				
	Direct	93.866	4R00AG047339-03	217,093					
	Direct	93.866	1R21AG067441-01 REVISED	17,381					
	Direct	93.866	7K01AG049075-02	21,519					
	Direct	93.866	(YR2) 5R21AG065526-02; (Y1)1R21AG065526-01A1	60,905					
Total for Assistance Listing Number 93.866				1,188,259	17,077				
Vision Research	Direct	93.867	1R01EY031008	178,869					
	Direct	93.867	5R01EY028914-03	269,114					
Total for Assistance Listing Number 93.867				467,983					
Subtotal for Department of Health and Human Services-Direct				27,112,796	7,766,317				
Atox Bio, Ltd.	Pass-Through	93.UNK	321114	3,706					
Bavarian Nordic A/S	Pass-Through	93.UNK	POX-MVA-031	3,395					
Duke University	Pass-Through	93.UNK	A032499 / HHSN2722013000171	30,696					
Infectious Disease Research Institute	Pass-Through	93.UNK	Q20SUB005-SLU2018	31,564					
Utah State University	Pass-Through	93.UNK	201267-608	363,728					
Utah State University	Pass-Through	93.UNK	201267-608	25,861					
Total for Assistance Listing Number 93.UNK				458,950					
University of Texas Health Science Center - Houston	Pass-Through	93.080	SUB 0011472M AMEND 4	4,978					
	Pass-Through	93.080	AMEND #4 SUB #0011472K	6,948					
Total for Assistance Listing Number 93.080				11,926					

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Grant/Program title/Pass-through entity	Payment source	Assistance listing	Award number	FY2021 expenditures	Awards passed through to subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Board of Trustees for the University of Alabama	Pass-Through	93.113	000507395-001	\$ 4,333				
	Pass-Through	93.113	UPDATE WITH FEA	230				
	Pass-Through	93.113	000510923-001	89,781				
	Pass-Through	93.113	000514504-001	6,985				
Casterbridge Pharmaceuticals Inc	Pass-Through	93.113	23090-46125	<u>22,872</u>				
Total for Assistance Listing Number 93.113				124,201				
St Louis College of Pharmacy	Pass-Through	93.242	SUBAWARD #804-2-01	40,384				
Washington University	Pass-Through	93.242	SUB# WU-20-387	<u>15,500</u>				
Total for Assistance Listing Number 93.242				55,884				
St Louis County Department of Health	Pass-Through	93.243	3100 HU902 (YR2 Req# 19009027; YR3 Req#20007758)	36,014				
	Pass-Through	93.243	321222	<u>1,186</u>				
Total for Assistance Listing Number 93.243				37,200				
Washington University	Pass-Through	93.279	SUB# WU-20-436	16,520				
Washington University	Pass-Through	93.350	SUBAWARD NO. WU-20-457	59,395				
	Pass-Through	93.350	WU-20-415	2,602				
	Pass-Through	93.350	WU-21-403	17,163				
	Pass-Through	93.350	WU-21-377; PO # 2941124K; Grant ID#CTSA1411	7,113				
	Pass-Through	93.350	WU-20-416 PDSS105	7,454	4,146			
	Pass-Through	93.350	WU-21-388	55,295				
	Pass-Through	93.350	WU-18-371, PO#2935481E	4,880				
	Pass-Through	93.350	WU-24-0483, PO2941116K, ST00000262	26,162				
	Pass-Through	93.350	WU-20-457	<u>(17,060)</u>				
Total for Assistance Listing Number 93.350				163,004	4,146			
East Carolina University	Pass-Through	93.361	AWD-20-1589-S002	3,604				
Eastern Virginia Medical School	Pass-Through	93.393	S100601-2	51,531				
University of Puerto Rico	Pass-Through	93.394	23647-46200	62,510				
Cancer Cause and Prevention Research	Pass-Through	93.395	SLU Cost Reimbursable PO # 0165957; (Yr 2) 8189_STL (CR); (Yr1) 81868_STL (CR)	118,750				
	Pass-Through	93.395	AWARD# WU-19-120, PO#2934538G	<u>1,679</u>				
Total for Assistance Listing Number 93.395				120,429				
National Association of County and City Health Officials	Pass-Through	93.421	2020-120803	23,789				
Duke University	Pass-Through	93.837	EPM 6718	1,343				
New York University	Pass-Through	93.837	Project #114293, PO # M210403617	<u>63,813</u>				
Total for Assistance Listing Number 93.837				65,156				
Board of Trustees for the University of Alabama	Pass-Through	93.839	SUB 000524452-SC016	44,212				
Rutgers The State University	Pass-Through	93.839	SUB0972 PO1143033 PROJ825827	<u>69,757</u>				
Total for Assistance Listing Number 93.839				113,969				
Kintampo Health Research Centre (KHRC)	Pass-Through	93.840	7U01HL138638-04	39,332				
University of Abuja	Pass-Through	93.840	1UG3HL154498-01_SLU_001	<u>29,670</u>				
Total for Assistance Listing Number 93.840				69,002				
St Louis College of Pharmacy	Pass-Through	93.846	SUBAWARD #805-2-01, AMD #1	9,418				
George Washington University	Pass-Through	93.847	SUBAWARD # 17-D10	(1,601)				
Johns Hopkins University	Pass-Through	93.847	SUB 2003726644 AMD3	54,231				
	Pass-Through	93.847	SUB# 2004407481	164,320				
Mediomics, LLC	Pass-Through	93.847	23418-46136	89,058				
Regents of the University of California San Francisco	Pass-Through	93.847	SUBAWARD NO. 11305SC	53,287				
Research Institute at Nationwide Childrens Hospital	Pass-Through	93.847	SUBAWARD # 700198-0620-00	114				
Washington University	Pass-Through	93.847	WU-21-177	<u>31,193</u>				
Total for Assistance Listing Number 93.847				390,602				

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Grant/Program title/Pass-through entity	Payment source	Assistance listing	Award number	FY2021 expenditures	Awards passed through to subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
Fred Hutchinson Cancer Research Center	Pass-Through	93.853	0001002907 - PROJECT 218035	\$ 20,174				
Michigan State University	Pass-Through	93.853	RC108450STL	117,031				
Regents of the University of California San Francisco	Pass-Through	93.853	SUBAWARD NO. 11486SC	9,669				
University of Cincinnati	Pass-Through	93.853	1U01NS100699-01A1;011266-134389	336				
University of Florida	Pass-Through	93.853	UFDSP00012212	29,461				
Washington University	Pass-Through	93.853	5U24NS107230; WU-20-118	9,340				
	Pass-Through	93.853	5U24NS107230-03; WU-21-188	<u>18,049</u>				
Total for Assistance Listing Number 93.853				204,060				
Benaroya Research Institute	Pass-Through	93.855	FY211TN450	76,658				
Emory University	Pass-Through	93.855	A426228 (23647-46260)	8,661				
George Washington University	Pass-Through	93.855	16-S06	31,687				
Johns Hopkins University	Pass-Through	93.855	PTCL 02 MOD 01	(7,676)				
	Pass-Through	93.855	PTCL 03 ? PO # 2004639908	8,509				
	Pass-Through	93.855	PTCL 02	2,013				
	Pass-Through	93.855	PTCL 01	76				
Northwestern University	Pass-Through	93.855	60057368 SLU	15,670				
Oregon Health & Science University	Pass-Through	93.855	1016853_SLU	98,929				
Regents of the University of California San Francisco	Pass-Through	93.855	AMENDMENT #3 SUB 8465SC	6,913				
University of Oklahoma	Pass-Through	93.855	AMD #1, SUB #2018-27	195,717				
University of Oklahoma Post Award Financial Services	Pass-Through	93.855	2015-10	118,576				
University of Puerto Rico	Pass-Through	93.855	2020-001554-A	27,256				
University of Southern California	Pass-Through	93.855	115541778	129,450				
University of Vermont and State Agricultural College	Pass-Through	93.855	33442SUB52789	341,161				
	Pass-Through	93.855	33041SUB52631	169,386				
Washington University	Pass-Through	93.855	WU-18-5	170,214				
	Pass-Through	93.855	WU-16-324	<u>8,604</u>				
Total for Assistance Listing Number 93.855				1,401,804				
Mediomics, LLC	Pass-Through	93.859	R43GM137636	34,684				
Regents of the University of Minnesota	Pass-Through	93.859	R35GM118047	105,910				
Washington University	Pass-Through	93.859	WU-19-139	<u>82,294</u>				
Total for Assistance Listing Number 93.859				222,888				
Childrens Hospital Medical Center	Pass-Through	93.865	SUBAWARD NO. 136785	9,708				
Washington University	Pass-Through	93.865	WU-19-335; PO2941174H	3,426				
	Pass-Through	93.865	WU-20-186; PO 2941048H	<u>90,514</u>				
Total for Assistance Listing Number 93.865				103,648				
Board of Trustees of Southern Illinois University	Pass-Through	93.866	SUBAWARD #761815-004	26,257				
Pennsylvania State University	Pass-Through	93.866	5643-SLU-DHHS-4425	9,401				
Regents of the University of CA, San Diego	Pass-Through	93.866	703479	4,147				
Seattle Institute for Biomedical & Clinical Research	Pass-Through	93.866	SUB# BW29-SLU-6	64,587				
St Louis College of Pharmacy	Pass-Through	93.866	SUBAWARD NO. 818-1-01	271,807				
University of California	Pass-Through	93.866	Sub Award # 64946772 (S9001215)	22,005				
	Pass-Through	93.866	68213713, AMEND 4, PO 9001267	<u>1,182</u>				
Total for Assistance Listing Number 93.866				399,386				
Board of Trustees University of Illinois	Pass-Through	93.867	SUBAWARD #17318-00	38,436				
University of Pittsburgh	Pass-Through	93.867	CNVA00054645 (129454-1)	110,420				
JAEB Center for Health Research Inc	Pass-Through	93.867	321151	<u>2,236</u>				
Total for Assistance Listing Number 93.867				151,092				
Macoupin County Public Health	Pass-Through	93.912	23647-46243	6,991				
SIHF Healthcare	Pass-Through	93.912	ERS# 22988-44721	<u>23,594</u>				
Total for Assistance Listing Number 93.912				30,585				
Subtotal for Department of Health and Human Services-Pass-Through				4,291,158	<u>4,146</u>			
Total for Department of Health and Human Services					<u>7,770,463</u>		31,403,954	
Total Research and Development Cluster						8,698,682		37,643,002

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Grant/Program title/Pass-through entity	Payment source	Assistance listing	Award number	FY2021 expenditures	Awards passed through to subrecipients	Subtotal By Program	Subtotal By Agency	Subtotal By Cluster/ Other Programs
TRIO Cluster:								
TRIO_Student Support Services	Direct	84.042	P042A151598	\$ 152,449				
TRIO_Talent Search	Direct	84.044	P044A160669	240,270				
TRIO_McNair Post-Baccalaureate Achievement	Direct	84.217	P127A170146	<u>185,787</u>				
Total for TRIO Cluster				578,506				578,506
Other Programs:								
11 Department of Commerce:								
USTPO MOA 20129001-0000-000-Pro Bono Program	Direct	11.UNK	20129001-0000-002	<u>111,256</u>				
Subtotal for Department of Commerce -Direct				111,256				
Total for Assistance Listing Number 11.UNK						111,256		
Total for Department of Commerce							111,256	
45 National Endowment of Arts:								
Promotion of the Humanities_Federal/State Partnership	Direct	45.129	2368	<u>1,348</u>				
Subtotal for National Endowment of Arts -Direct				1,348				
Total for Assistance Listing Number 45.129						1,348		
Total for National Endowment of Arts							1,348	
66 Environmental Protection Agency:								
Environmental Workforce Development and Job Training Cooperative Agreements - St.Louis Community College	Pass-Through	66.815	320968	10,656				
	Pass-Through	66.815	JT97780901-SLU	<u>19,303</u>				
Subtotal for Environmental Protection Agency -Pass-Through				29,959				
Total for Assistance Listing Number 66.815						29,959		
Total for Environmental Protection Agency							29,959	
84 Department of Education:								
COVID-19 - Education Stabilization Fund - Higher Education Emergency Relief Fund - Student Aid Portion	Direct	84.425E	P425E200579	1,703,400				
COVID-19 - Education Stabilization Fund - Higher Education Emergency Relief Fund - Institutional Portion	Direct	84.425F	P425F205034	<u>13,152,571</u>				
Subtotal for Department of Education -Direct				14,855,971				
Total for Assistance Listing Number 84.425						14,855,971		
Total for Department of Education							14,855,971	
93 Department Of Health And Human Services:								
Nursing Workforce Diversity	Direct	93.178	D19HP30852	<u>480,563</u>	56,478			
Subtotal for Department of Health And Human Services -Direct				480,563	56,478			
Total for Assistance Listing Number 93.178						480,563		
Graduate Psychology Education	Direct	93.191	D40HP33361-01-00	<u>44,608</u>	14,796			
Subtotal for Department of Health And Human Services -Direct				44,608	14,796			
Total for Assistance Listing Number 93.191						44,608		
COVID-19 - Provider Relief Fund	Direct	93.498		<u>1,672,440</u>				
Subtotal for Department of Health And Human Services -Direct				1,672,440				
Total for Assistance Listing Number 93.498						1,672,440		
Mental and Behavioral Health Education and Training Grants	Direct	93.732	1T98HP33470-01-00	<u>300,275</u>	7,017			
Subtotal for Department of Health And Human Services -Direct				300,275	7,017			
Total for Assistance Listing Number 93.732						300,275		
Grants for Primary Care Training and Enhancement	Direct	93.884	T0BHP30018	33,321	17,303			
	Direct	93.884	4T0BHP30018--05-01	<u>311,172</u>	129,819			
Subtotal for Department of Health And Human Services -Direct				344,493	147,122			
Total for Assistance Listing Number 93.884						344,493		

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PPHF Geriatric Education Centers	Direct	93.969	U1QHP28716-04-00	\$ 616,342	126,026			
	Direct	93.969	1 T1MHP39076-01-00	83,432	16,200			
Subtotal for Department of Health And Human Services -Direct				699,774	142,226			
Total for Assistance Listing Number 93.969						699,774		
Hennepin Healthcare Research Institute	Pass-Through	93.UNK	AMD3 SUB HSSH25020150009C	3,688				
Subtotal for Department of Health And Human Services -Pass-Through				3,688				
Total for Assistance Listing Number 93.UNK						3,688		
Area Health Education Centers - AT Still University of Health Science	Pass-Through	93.107	323-375	11,384				
	Pass-Through	93.107	1 T1KHP3913701-00	5,289				
	Pass-Through	93.107	324-375	28,449				
Subtotal for Department of Health And Human Services -Pass-Through				45,122				
Total for Assistance Listing Number 93.107						45,122		
Maternal and Child Health Federal Consolidated Programs	Direct	93.110	Yr 1 Award # 1 T76MC353690100; Yr 2 Award # 5 T76MC35369-02-00	244,482				
Subtotal for Department of Health And Human Services -Direct				244,482				
Maternal and Child Health Federal Consolidated Programs - University of Texas Health Science Center - Houston	Pass-Through	93.110	SA0000876	22,923				
Subtotal for Department of Health And Human Services -Pass-Through				22,923				
Total for Assistance Listing Number 93.110						267,405		
Coordinated Services and Access to Research for Women, Infants, Children, and Youth - Washington University	Pass-Through	93.153	WU-20-92-MOD1	38,242				
	Pass-Through	93.153	SUB# WU-20-91, PO#2940786H	10,967				
	Pass-Through	93.153	WU-20-92	5,300				
	Pass-Through	93.153	WU-20-92	(6,438)				
Subtotal for Department of Health And Human Services -Pass-Through				48,071				
Total for Assistance Listing Number 93.153						48,071		
Public Health Training Centers Program - University of Iowa	Pass-Through	93.516	S00588-04	89,379				
Subtotal for Department of Health And Human Services -Pass-Through				89,379				
Total for Assistance Listing Number 93.516						89,379		
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) - Missouri Department of Health & Senior Services	Pass-Through	93.758	KQ220049873/DH190039001	11,132				
Subtotal for Department of Health And Human Services -Pass-Through				11,132				
Total for Assistance Listing Number 93.758						11,132		
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders - Washington University	Pass-Through	93.840	WU-21-0517 , PO # ST00002976	71,428				
Subtotal for Department of Health And Human Services -Pass-Through				71,428				
Total for Assistance Listing Number 93.840						71,428		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations - Missouri Department of Health & Senior Services	Pass-Through	93.898	5RNU58DP00629904	5,398				
	Pass-Through	93.898	ERS16120083	5,363				
Subtotal for Department of Health And Human Services -Pass-Through				10,761				
Total for Assistance Listing Number 93.898						10,761		
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Washington University	Pass-Through	93.918	WU-22-0147 PO: ST00003006	7,978				
	Pass-Through	93.918	WU-20-424 PO#2940727K	10,486				
	Pass-Through	93.918	WU-19-406	296				
	Pass-Through	93.918	WU-20-424	62,335				
Subtotal for Department of Health And Human Services -Pass-Through				81,095				
Total for Assistance Listing Number 93.918						81,095		

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 Year ended June 30, 2021

<u>Grant/Program title/Pass-through entity</u>	<u>Payment source</u>	<u>Assistance listing</u>	<u>Award number</u>	<u>FY2021 expenditures</u>	<u>Awards passed through to subrecipients</u>	<u>Subtotal By Program</u>	<u>Subtotal By Agency</u>	<u>Subtotal By Cluster/ Other Programs</u>
Maternal and Child Health Services Block Grant to the States - Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection	Pass-Through	93.994	75R60220C00011	\$ 43,022				
	Pass-Through	93.994	75R602220C00011	21,873				
	Pass-Through	93.994	HRSA-SRTR	6,442				
	Pass-Through	93.994	Room13Delmar	<u>3,780</u>				
Subtotal for Department of Health And Human Services -Pass-Through				75,117				
Total for Assistance Listing Number 93.994						<u>75,117</u>		
Total for Department of Health and Human Services							<u>4,245,351</u>	
Total Other Programs						<u>367,639</u>		<u>19,243,885</u>
Grand Total					<u>\$ 367,639</u>			<u>190,106,437</u>

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

SAINT LOUIS UNIVERSITY

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2021

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

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of Saint Louis University (the University) under programs funded by the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200 Uniform Guidance Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Schedule has been prepared on the accrual basis of accounting. Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position or changes in net assets of the University.

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

(2) Indirect Cost Rates

Expenditures for federal programs are recognized using the cost accounting principles contained in the Uniform Guidance, Subpart E-Cost Principles. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures include a portion of costs associated with general University activities (facilities and administrative costs or indirect costs), which are allocated to federal awards under negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2021, were based on predetermined fixed rates up to 51.5% negotiated with the University's cognizant federal agency, the U.S. Department of Health and Human Services, and are included as a component of the expenditures in the Schedule. The University has not elected to use a 10% de minimis cost rate provided for in the Uniform Guidance.

(3) Loan Programs

The University participates in various loan programs. Certain loan programs are considered to be a component of the student financial assistance cluster. The following schedule represents loans outstanding of the University as of June 30, 2021:

	Assistance listing number	Outstanding balance
Federal Perkins Loan Program	84.038	\$ 7,750,093
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	298,301
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	1,281,680
Nursing Student Loans	93.364	785,415
Nurse Faculty Loan Program	93.264	228,598
Total – Student Financial Assistance Cluster Loans Outstanding		\$ <u>10,344,087</u>

SAINT LOUIS UNIVERSITY
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2021

The following schedule represents loans disbursed by the University for the year ended June 30, 2021:

	Assistance listing number		Loans disbursed
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	\$	30,000
Nursing Student Loans	93.364		54,420
Nurse Faculty Loan Program	93.264		36,870
Total – Student Financial Assistance Cluster Loans Disbursed		\$	121,290

The University claimed an administrative cost allowance of \$135,969 on its Federal Work Study Program during 2021, which is included in the amounts on the Schedule.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2021

(1) Summary of Auditors' Results

- (a) Type of report issued on whether the consolidated financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the consolidated financial statements:
- Material weaknesses: **No**
 - Significant deficiencies: **None Reported**
- (c) Noncompliance material to the consolidated financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
- Material weaknesses: **Yes**
 - Significant deficiencies: **Yes**
- (e) Type of report issued on compliance for major programs:
- Research and Development Cluster: Various Assistance Listing numbers – **Unmodified Opinion**
 - Assistance Listing No. 84.425 – U.S. Department of Education – COVID-19 Education Stabilization Fund – Higher Education Emergency Relief Fund – **Qualified Opinion**
 - Assistance Listing No. 93.498 – U.S. Department of Health and Human Services – COVID-19 Provider Relief Fund – **Unmodified Opinion**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (g) Major programs:
- Research and Development Cluster: Various Assistance Listing numbers
 - Assistance Listing No. 84.425 – U.S. Department of Education – COVID-19 Education Stabilization Fund – Higher Education Emergency Relief Fund
 - Assistance Listing No. 93.498 – U.S. Department of Health and Human Services – COVID-19 Provider Relief Fund
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee: **Yes**

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

None

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2021

(3) Findings and Questioned Costs Relating to Federal Awards

Finding 2021-001

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

Assistance Listing No. – Various

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

Federal Award Numbers – Various

Grant Award Periods – Various

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

Criteria:

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

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

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

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

SAINT LOUIS UNIVERSITY
 Schedule of Findings and Questioned Costs
 Year ended June 30, 2021

Conditions Found:

While performing procedures related to personnel expenses, we noted the University had not followed their 'Effort Reporting Policy' which states "On a regular basis (every six months) an effort report form will be generated from the University's effort reporting system for faculty, managerial and professional, clerical and technical staff, and post-doctoral associates whose compensation was charged in whole or in part to a sponsored project during the respective effort period. Specifically, the University did not send effort reports 'every six months' and instead, sent all effort reports on September 7, 2021 that included all fiscal year 21 salaries and wages. Additionally, the University did not follow their 'Effort Reporting Policy' which states "Subjects must return the certified effort verification report no later than 30 calendar days after they have been distributed." We noted three of our sixty sampled effort reports that had not been returned within the 30 calendar day policy.

While performing procedures related to cost transfers, we noted the University had not followed their 'Cost Transfer Policy' which states "Cost transfers for current transactions must occur on a timely basis". The University's cost transfer policy defines timely as "occurring no later than two accounting periods after the month end of the date of the original transaction (no later than 90 days total)". The University did not have an effective system of internal control in place to timely discover errors and get them corrected as we noted forty-seven of our sixty-nine sampled cost transfers where the cost transfer date was between 91 and 730 days past the date the original expenditure was incurred (12 were between 91 and 180 days past, 19 were between 181 and 270 days past, and 16 were greater than 271 days past). Additionally, for \$372,483 of costs transfers sampled, the University did not have detailed or summary documentation that fully explained how each error occurred. Additionally, we noted the following exceptions related to cost transfers:

Transactions where labor charges were recorded via a cost transfer without an effort report that supported the cost transfer before the cost transfer was recorded:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Transaction amount</u>	<u>Estimated F&A</u>	<u>Days between expenditure incurred and date cost transfer completed</u>
U.S. Department of Interior	G19AC00406	\$ 13,649	\$ 7,030	354
U.S. Department of Veterans Affairs	N/A	63,703	—	305

SAINT LOUIS UNIVERSITY
 Schedule of Findings and Questioned Costs
 Year ended June 30, 2021

A transaction recorded as a cost transfer that moved FY21 expenditures off a federal grant after compliance testwork had started and also removed labor charges without an effort report that supported the costs transfer:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Transaction amount</u>	<u>Estimated F&A</u>	<u>Days between expenditure incurred and date cost transfer completed</u>
U.S. Department of Health and Human Services	5U01DK061718-19	\$ 57,026	\$ 29,368	346

A transaction recorded as a cost transfer dated June 30, 2022 to record F&A costs to a federal award that had a period of performance that ended June 30, 2020:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Transaction amount</u>	<u>Days between expenditure incurred and date cost transfer completed</u>
U.S. Department of Health and Human Services	U01ES026458	\$ 33,078	730

Additionally, while performing audit procedures related to activities allowed and unallowed and allowable costs/cost principles, we noted one of sixty subrecipient invoices selected for testwork in the amount of \$690 (Department of Health and Human Services, ALN 93.279, Award number R01DA043543) that was not approved per the electronic approval flow parameters programmed within Workday. Additionally, this subrecipient invoice was erroneously paid twice and indirect costs in the amount of \$355 were charged to the grant twice resulting in a total of \$1,045 of unallowable costs.

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

Questioned Cost:

Questioned costs are not determinable.

Cause and Effect:

The University implemented several modules of Workday as of July 1, 2020, including the grants module. Within the Workday grants module, federal R&D Cluster activities are accounted for at the 'grant level' which allows the University to track the specific budget provided by the individual agreement, period of availability, approved overhead rate, etc. 'Grant level' activity then rolls up to the 'award level'. The migration of data for federal R&D awards from the previous system (Banner) to the Workday grants module resulted in implementation issues that required significant additional laborious manual processes which were outside the University's normal process for managing federal R&D awards, including tracking via ad

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2021

hoc spreadsheets maintained outside Workday. This resulted in Workday not containing complete accounting for all aspects of R&D activity at the 'grant level'. Workday implementation issues resulted in the following: 1) effort reports were not available to be sent every six months according to the University's policy; 2) increased volume and delayed timing of preparing and posting cost transfers; 3) significant delays in the preparation of invoices/billings to federal awarding agencies for federal R&D Cluster activity for awards that operated on a cash reimbursement basis as all invoicing had to be done manually which resulted in the University being more than a year behind in billings; and 4) manual tracking and preparation of closeout reports.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

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

Recommendations:

We recommend the University enhance its internal control process to ensure the University has effective internal controls in place to ensure that all R&D Cluster expenditures are properly reviewed for compliance with activities allowed or unallowed and adherence to allowable cost principles/cost principles and the Universities established policies. Additionally, we recommend the University enhance its internal control process to ensure the University is performing cost transfers and cash drawdowns on a timely basis, has adequate supporting documentation, and takes necessary action to significantly reduce the volume of cost transfers. Lastly, we recommend the University determine what additional Workday reporting is needed to monitor compliance effectively and efficiently for activities allowed or unallowed and allowable costs/cost principles.

View of Responsible Official:

The University concurs with this finding, noting that it was largely a product of a new system implementation. These findings are new and do not represent repeat findings. Many of the issues noted above have since been corrected during FY 2022. As noted, the University's policies and procedures reflect our normal way of operating. The University will implement stronger controls and update policies to ensure that they are well aligned with the new financial system.

The University implemented Workday July 1, 2020 and the period under audit was the first year of the University's use of this new financial system. Implementation of the Workday Grants Module resulted in an effort certification system that did not run correctly during the first certification period of the year so instead of every 6 months, an annual certification was completed.

Due to implementation of Workday, the University allowed cost transfers in higher volumes and later than it had in the prior year. While we are confident that we have resolved the underlying issues related to cost transfers at this time, we note that this was not fully resolved in FY 2021 and may impact a subsequent audit period.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
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The University utilized manual invoicing throughout the period to ensure that amounts invoiced followed Uniform Guidance and were correctly charged. By the end of FY 2022, the University had returned to regular invoicing and entirely system-generated invoices.

Because this fiscal year was the first use of Workday effort certifications, the University did not anticipate that effort reports would not run in cases where effort was allocated to an award after the end of the fiscal year. The University is now requiring a manual effort certification to be included with labor reallocations from the prior fiscal year. The errors in the effort certification have been resolved and the University has returned to following its policies on timely effort certification.

Contact Name: Matthew Christian, Associate Vice President for Research

Contact Telephone Number: 314-977-2047

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2021

Finding 2021-002

Federal Program Title – Research and Development Cluster

Assistance Listing No. – Various

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

Federal Award Numbers – Various

Grant Award Period – Various

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

Criteria:

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

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

Conditions Found:

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

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

Questioned Cost:

There are no questioned costs.

Cause and Effect:

As a result of the University not having an effective system of internal control to ensure compliance with the requirements for the DS-2, a revised DS-2 was not prepared and submitted.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
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Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

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

Recommendations:

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

View of Responsible Official:

The University concurs with the finding that the DS-2 needs to be updated to reflect changes made in the Workday implementation. The University began the process of updating the DS-2 as soon as this was recognized as a deficiency. The update will be led by the Office of the Vice President for Research and approved by the Office of the Vice President and Chief Financial Officer.

Contact Name: Matthew Christian, Associate Vice President for Research

Contact Telephone Number: 314-977-2047

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2021

Finding 2021-003

Federal Program Title – Research and Development Cluster

Assistance Listing No. – Various

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

Federal Award Numbers – Various

Grant Award Period – Various

Compliance Requirement – Equipment/Real Property Management

Criteria:

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

Additionally, as set forth in 2 CFR 200.313(d)(2), a physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

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

Conditions Found:

Responsibility for the physical inventory of property is pushed down to the University departments. Equipment verification forms are sent to each University department which request various information be completed once the physical inventory is performed to communicate the results of the physical inventory and determine whether the property records of the University need updated (i.e, the location, condition, etc). While performing audit procedures related to equipment/real property management, the following conditions were identified:

- Four of the nine equipment verification forms selected for testwork were not completed timely for fiscal year 2021 (the equipment verification forms were completed in February 2022, subsequent to our sample selections). One of the nine equipment verification forms subsequently completed, included documentation that the equipment could not be located by the department. We noted no evidence of follow-up procedures and no changes had been made to University's property records. Subsequently

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
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during our physical inspection procedures, we located the piece of equipment at a location other than what was listed in the property records maintained by the University (Asset ID BA-00001556 listed below).

- During our physical inspection procedures, we noted six of the sixty equipment items selected for testwork that were not located at the location stated within the property records maintained by the University during fiscal year 2021 as follows:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Asset ID</u>
U.S. Department of Health and Human Services	K01NS082391	BA-00003208
	HHSN272201300021I	BA-00003665
	R01AI048391; and	BA-00003753
	U24AI118665	
National Science Foundation	CHE-0955555	BA-00003594
U.S. Department of Health and Human Services	NNA07CN67G	BA-00001557
	R01NS046499	BA-00001556

- One of the sixty equipment items selected for testwork was identified as being disposed of during fiscal year 2021 and the property records maintained by the University did not reflect the disposal during fiscal year 2021 (current per-unit fair market value was less than \$5,000) as follows:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Asset ID</u>	<u>Net book value of asset</u>
U.S. Department of Health and Human Services	R01HL06477204	BA-00001345	\$ —

- Two of the sixty equipment items selected for testwork had been disposed of between the date the department completed the equipment verification form and when we performed physical inspection procedures without the disposal denoted in the accounting records as follows:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Asset ID</u>	<u>Net book value of asset</u>
U.S. Department of Health and Human Services	R01DA01520703	BA-00001475	\$ —
	R01CA03361629;	BA-00001343	—
	R01CA07380310; and		
	R01CA08494105		

SAINT LOUIS UNIVERSITY
 Schedule of Findings and Questioned Costs
 Year ended June 30, 2021

- One of the sixty equipment items selected for testwork did not have accurate property records resulting in the serial number on the piece of equipment not agreeing to the property records maintained by the University during fiscal year 2021 as follows:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Asset ID</u>	<u>Serial number per property records</u>	<u>Serial number on asset</u>
U.S. Department of Health and Human Services	R15NS048103	BA-00001392	32-0090B-332	0080A-00819

The University did not have an effective system of internal control in place to ensure physical inventory of property and related results reconciled with the property records at least once every two years and that property records were complete and accurate.

Questioned Cost:

There are no questioned costs.

Cause and Effect:

As a result of not having an effective system of internal controls to ensure physical inventories were being completed and that the University was maintaining accurate property records, physical inventories were performed and/or reported subsequent to our equipment/real property sample selections for four of the nine departments selected for testwork. Additionally, ten of the sixty pieces of equipment selected for testwork during fiscal year 2021 did not have fully accurate property records.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

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

Recommendations:

We recommend the University strengthen processes and internal controls to ensure requirements around equipment/real property management are met. We recommend the University take a fresh look at their capital equipment recordkeeping policy. Additionally, we recommend each University department be provided with a deadline for completion of the physical inventory and that follow-up procedures be completed as necessary on any equipment verification forms not received by departments. Lastly, we recommend timely updates be made to the property records.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
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View of Responsible Official:

The University concurs with the above findings. The University's current procedures include providing departments with deadlines for completing the annual equipment verification along with deadlines for follow-up requests. We will strengthen our follow-up procedures by escalating violations of noncompliance to Deans and/or Vice Presidents. The University's conversion to Workday Financials accounting system also contributed to delays in recordkeeping. We continue to improve our utilization of Workday Financials to ensure timely updates are made to the property records.

Contact Name: David Heimburger, Vice President and Chief Financial Officer

Contact Telephone Number: 314-977-3139

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2021

Finding 2021-004

Federal Program Title – Research and Development Cluster

Assistance Listing No. – Various

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

Federal Award Numbers – Various

Grant Award Period – Various

Compliance Requirement – Period of Availability

Criteria:

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

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

Conditions Found:

The University did not have an effective system of internal control in place to ensure costs were not recorded to grants beyond the end date of the federal award's period of performance. While performing procedures related to period of availability, we noted expenditures being recorded up to 505 days past the end of the period of performance.

SAINT LOUIS UNIVERSITY
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Additionally, while performing period of performance procedures specific to the population of awards with end period of performance dates during the University's fiscal year ended June 30, 2021, we noted seven of sixty samples where the expenditure incurred date was after the end of the period of performance for the following awards:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Period of availability</u>	<u>Date expenditure incurred</u>	<u>Transaction amount</u>	<u>Estimated F&A</u>
U.S. Department of Defense	W81XWH-16-1-0236	9/1/2016 – 8/31/2020	9/13/2020	\$ 317	\$ 163
			11/16/2020	99	51
U.S. Department of Health and Human Services	2R15GM085699-03 HHSN27200013 R00AG047339 R56NS105806	9/23/2016 – 8/31/2020 4/13/2016 – 12/31/2020 5/1/2020 – 4/30/2021 7/15/2019 – 6/30/2021	10/26/2020	73	38
			4/14/2021	322	166
			5/20/2021	19	10
			5/25/2021	281	145
			7/30/2021	272	140

Lastly, while performing period of performance procedures specific to personnel expenses, other than payroll and cost transfers, we noted five of two hundred twenty-six samples where the expenditure incurred date was after the period of performance as follows:

<u>Federal agency</u>	<u>Federal award number</u>	<u>Period of availability</u>	<u>Date expenditure incurred</u>	<u>Transaction amount</u>	<u>Cost category</u>
U.S. Department of Health and Human Services	R21CA249341	4/2/2020 – 3/31/2021	11/11/2019	\$ 2,280	Other than payroll (estimated F&A)
				1,174	
	5U01DK061718-18	7/1/2019 – 6/30/2020	9/30/2020	667	Personnel expense
			12/1/2020	720	Other than payroll
			12/22/2020	50	Cost transfer
		4/15/2021	50	Cost transfer	

Upon further inspection of federal award number 5U01DK061718-18, we determined an additional \$86,477 of personnel expenses (\$71,414 of salaries and \$15,063 of fringe benefits), \$804 of other than payroll, and \$51,641 of F&A expenditures for a total of \$140,409 had been recorded past the period of availability of June 30, 2020 and there were no carryover options within the grant documents.

Questioned Cost:

Questioned costs are not determinable.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2021

Cause and Effect:

The University did not have automated controls within Workday that prevented additional charges/posting of transactions past the end of the grants period of performance. This resulted in numerous expenditures/cost transfers occurring subsequent to the period of performance.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

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

Recommendations:

We recommend the University enhance its internal control process to ensure the University has effective internal controls in place to ensure costs charged to federal awards are within the period of availability. We also recommend the University consider implementing automated controls within Workday that prevent the recording/posting of transactions within a specified timeframe after the end of the grants period of performance.

View of Responsible Official:

The University concurs with this finding, noting that while internal controls did not prevent charges from accumulating in the financial system, a process of manual reconciliation prevented these charges from being sought for federal reimbursement. The implementation of a new financial system and issues with creating system-generated invoices throughout FY 2021 resulted in manual invoices to ensure that correct amounts and award periods were utilized. As these invoices were recorded in the Workday system, this control failing was identified. The University is working with vendors to implement a solution that will prevent costs from being charged to the award after the award end date.

Contact Name: Matthew Christian, Associate Vice President for Research

Contact Telephone Number: 314-977-2047

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2021

Finding 2021-005

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

Assistance Listing No. – 84.425F

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

Federal Award Numbers – Not Applicable

Grant Award Period – September 29, 2020 through January 17, 2022

Compliance Requirement – Reporting

Criteria:

As set forth through guidance posted by the U.S. Department of Education (DOE), on May 11, 2021 and updated on May 24, 2021 and September 30, 2021 at <https://www2.ed.gov/about/offices/list/ope/arpfaq.pdf>, Higher Education Emergency Relief Fund (HEERF) grantees receiving America Rescue Plan (ARP) funds must continue to adhere to the quarterly reporting requirements originally implemented through the CARES Act for HEERF I funding. These reporting requirements include the following:

- Quarterly Institutional Public Reporting Form for (a)(1) Institutional Portion must be conspicuously posted on the institutions' website no later than 10 days after the calendar quarter (April 10, July 10, October 10, January 10).
- Institutions combine all their HEERF funding streams (ARP, HEERF II CRRSAA and HEERF I CARES Act) in reporting their expenditures for institutional funds.
- Each report is separate for the calendar quarter reporting period and not cumulative.

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

Conditions Found:

While performing audit procedures related to reporting, the following conditions were identified for the one report required for the fiscal year 2021 institutional portion:

- The report was not posted to the University's website by the required posting date (the report was posted on July 15, 2021).
- The total amount of the report was understated by \$7,417,962 which should have been allocated to the following report cost categories: providing additional emergency financial aid grants to students, subsidizing food service to reduce density in eating facilities, to provide pre-packaged meals, or to add hours to food service operations to accommodate social distancing, campus safety and operations, replacing lost revenue from academic sources, replacing lost revenue from auxiliary services sources.

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The University did not have an effective system of internal control in place to ensure the Section 18004(a)(1) institutional portion for the quarterly public reports were being posted timely and accurately.

Questioned Cost:

There are no questioned costs.

Cause and Effect:

The University did not have an effective system of internal control to ensure the required reports posted to the University's website were publicly posted within the required timeframe and that the information included within the required reports was complete and accurate. As a result, the one required Section 18004(a)(1) reports, was not publicly posted within the required timeframe and the public posting did not contain a complete and accurate total amount of expenditures within the required report posted to the University's website.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2020-001.

Statistical Sampling:

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

Recommendations:

We recommend the University enhance its internal control process to ensure the University has effective internal controls in place to ensure the required reports are publicly posted within the required timeframe and that the information included within the required reports is accurate and complete as required by DOE.

View of Responsible Official:

The University concurs with this finding. At the time the July 2021 report was due, the University was still seeking clarification on how data needed to be reported and misunderstood which amounts needed to be included. Because the University had fully expended its HEERF institutional funds by July 1, 2021, the correct report, now posted on the website, serves as the final report. Any additional reporting for HEERF will implement the procedure SLU used to ensure reporting compliance on the student portion.

Contact Name: Matthew Christian, Associate Vice President for Research

Contact Telephone Number: 314-977-2047

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2021

Finding 2021-006

Federal Program Title – Research and Development Cluster, COVID-19 – Education Stabilization Fund – Higher Education Emergency Relief Fund – Student Aid Portion, and COVID-19 – Provider Relief Funds

Assistance Listing No. – 93.855, 84.425E, and 93.498

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

Federal Award Numbers – As listed in below table

Grant Award Period – Various

Compliance Requirement – Other – Inaccurate Reporting of Expenditures on the Schedule of Expenditures of Federal Awards (SEFA)

Criteria

According to 2 CFR 200.510(b), a recipient of federal awards is required to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the entity's financial statements which must include the total Federal awards expended. At a minimum, the schedule must include (1) a list of individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs; (2) for Federal awards received as a subrecipient the name of the pass-through entity and identifying number of assigned by the pass-through entity shall be included; (3) provide total Federal awards expended for each individual Federal program and the CFDA/ALN number or other identifying number when the CFDA/ALN information is not available; (4) include total amount provided to subrecipient from each Federal program; (5) include notes that describe the significant accounting policies used in preparing the schedule.

In addition, 2 CFR 200,303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure expenditures and amounts passed through to subrecipients are properly reported on the SEFA.

SAINT LOUIS UNIVERSITY
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Year ended June 30, 2021

Conditions Found:

Federal expenditures reported in the fiscal year 2021 SEFA provided by the University did not agree to the University's financial records or to specific guidance about what is to be reported on the SEFA. Specifically, we noted that expenditures in the amount of \$4,005,057 should not have been reflected within the SEFA, which were corrected by University management as follows:

<u>Program name</u>	<u>Grant number</u>	<u>Assistance listing number</u>	<u>SEFA, as originally provided</u>	<u>SEFA, as corrected</u>	<u>Overstatement</u>
COVID-19 – Education Stabilization Fund – Higher Education Emergency Relief Fund – Student Aid Portion	P425E200579	84.425E	\$ 2,570,543	\$ 1,703,400	\$ 867,143
COVID-19 Provider Relief Fund	N/A	93.498	4,810,354	1,672,440	3,137,914
			<u>\$ 7,380,897</u>	<u>\$ 3,375,840</u>	<u>\$ 4,005,057</u>

Additionally, subrecipient expenditures were understated by \$5,599,289 within the Research and Development Cluster as follows:

<u>Program name</u>	<u>Grant number</u>	<u>Assistance listing number</u>	<u>SEFA, as originally provided</u>	<u>SEFA, as corrected</u>	<u>Understatement</u>
Research and Development Cluster	3UM1A148685-02S1	93.855	\$ —	\$ 699,899	\$ (699,899)
Research and Development Cluster	3UM1A148685-02S4	93.855	—	4,812,104	(4,812,104)
Research and Development Cluster	1R01A1130190-01A1	93.855	—	87,286	(87,286)
Total subrecipient expenditures			<u>\$ —</u>	<u>\$ 5,599,289</u>	<u>\$ (5,599,289)</u>

Also, assistance listing numbers reported in the SEFA did not agree to the awards received by the University. Specifically, we noted the following differences for fiscal year 2021, which were corrected by University management on the corrected SEFA:

<u>Program name</u>	<u>Grant number</u>	<u>Original assistance listing number</u>	<u>Correct assistance listing number</u>
Student Financial Assistance Cluster	E4CHP27328-04-00	93.342	93.364
Research and Development Cluster	W81XWH-18-10-307	12.UNK	12.420

SAINT LOUIS UNIVERSITY
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Additionally, the University inappropriately included grant number HE2021-0165 in the amount of \$350,204 in the fiscal year 2021 SEFA when the University was deemed a contractor by the primary recipient of the federal award. This was corrected by University management.

Internal controls were not designed to ensure the SEFA is prepared accurately and in accordance with the Uniform Guidance.

Questioned Cost:

There are no questioned costs.

Cause and Effect:

The University did not have an effective system of internal control in place to ensure the accuracy of the amounts and assistance listing numbers reported in the SEFA, partly caused by staff shortages combined with the implementation of Workday. As a result, the fiscal year 2021 SEFA originally provided by University management was inaccurate.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

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

Recommendations:

We recommend the University strengthen its processes and internal controls around the preparation of the SEFA to ensure it is prepared accurately and completely in accordance with the Uniform Guidance.

View of Responsible Official:

The University concurs with this finding. Challenges related to the Workday system implementation resulted in data errors that had to be manually corrected. The University has moved grant accounting into the office of the Chief Financial Officer to strengthen its financial reporting. It will further strengthen review of the SEFA by requiring signoff by both finance and research.

Contact Name: Matthew Christian, Associate Vice President for Research

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