UNIVERSITY OF ALASKA

(A Component Unit of the State of Alaska)

Single Audit Report

For the Year Ended June 30, 2013

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Audit in Accordance with OMB A-133
June 30, 2013

Table of Contents

	PAGE
Report of Independent Auditors 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*	1-2
Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133	3-5
Schedule of Expenditures of Federal Awards	7-23
Notes to the Schedule of Expenditures of Federal Awards	25-27
Schedule of Findings and Questioned Costs	28-30

This page intentionally left blank

MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

REPORT OF INDEPENDENT AUDITORS 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 Regents
University of Alaska

We have audited the financial statements of the University of Alaska (University) and its discretely presented component unit, the University of Alaska Foundation (Foundation), as of and for the year ended June 30, 2013, and the related notes to the financial statements, and have issued our report thereon dated October 17, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the discretely presented component unit.

Internal Control Over Financial Reporting

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

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

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

REPORT OF INDEPENDENT AUDITORS 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*
(continued)

Internal Control Over Financial Reporting (continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2013-01 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Response to Findings

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

Purpose of this Report

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

Moss Adams LLP

Spokane, Washington
October 17, 2013

MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

The Board of Regents
University of Alaska

Report on Compliance for Each Major Federal Program

We have audited the University of Alaska's (University) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2013. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 the 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 opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Opinion on Each Major Federal Program

In our opinion, the University of Alaska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of the 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 the 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 OMB Circular A-133, 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 the University's internal control over compliance.

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

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

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133
(continued)

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the University as of and for the year ended June 30, 2013, and have issued our report thereon dated October 17, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Spokane, Washington
October 17, 2013

This page intentionally left blank

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
STUDENT FINANCIAL AID			
Department of Education			
Office of Student Financial Assistance Programs			
84.007	Federal Supplemental Educational Opportunity Grants		$ 613,265
84.033	ARRA - Federal Work - Study Program		599,221
84.063	Federal Pell Grant Program		25,441,950
84.268	Federal Direct Student Loans		75,636,804
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		45,933
84.408	Postsecondary Education Scholarships for Veteran's Dependents		6,113
TOTAL STUDENT FINANCIAL AID			102,343,286
RESEARCH AND DEVELOPMENT			
Department of Agriculture			
10.000	National Atmospheric Deposition Program Precipiatation Analysis and Monitoring	G00005850	2,705
	Soil Contributions to Watershed Functions: Soil Hydrology and Biogeochemistry	G00005873	16,819
	Biophysical Limitations, Migration Potential, and Climatic Ranges of Tree Species in the Interface between the Boreal Forest and the Temperate Rainforest in Alaska: An Information Synthesis	G00007358	318
Agricultural Research Service			
10.001	Agricultural Research, Basic and Applied Research		849,602
Animal and Plant Health Inspection Service			
10.025	Plant and Animal Disease, Pest Control, and Animal Care		27,275
	Pass-through The Nature Conservancy - Alaska Field Service	AKFO-080311-CS	117,491
National Institute of Food and Agriculture			
10.200	Grants for Agricultural Research, Special Research Grants		257,091
	Pass-through University of Hawaii	Z936926	5,240
	Pass through Mount Sinai School of Medicine	0258-3562/HHSN266200700010C	25,667
10.202	Cooperative Forestry Research		548,435
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		979,689
10.206	Grants for Agricultural Research - Competitive Research Grants		24,058
10.225	Community Food Projects		
	Pass-through Mississippi State University	018000-321470-14	27,194
10.228	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants		280,361
10.310	Agriculture and Food Research Initiative (AFRI)		444,480
	Pass-through University of Hawaii	MA110010 / Z986079-01	506,208
Foreign Agricultural Service			
10.604	Technical Assistance for Specialty Crops Program		64,961

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
Forest Service			
10.652	Forestry Research		99,932
10.680	Forest Health Protection		7,387
Natural Resources Conservation Service			
10.901	Resource Conservation and Development		3,605
10.903	Soil Survey		59,850
Total Department of Agriculture			4,348,368
Department of Commerce			
11.000	ID of Larval & Juvenile POP Samples	G00007858	23,829
	Economic and Spatial Impacts of US Salmon Farming	G00008241	10,106
National Oceanic and Atmospheric Administration (NOAA)			
11.011	Ocean Exploration		30,033
11.012	Integrated Ocean Observing System (IOOS)		
	Pass-through Alaska Ocean Observing System	H2300-50	95,276
	Pass-through Alaska Ocean Observing System	H2300-51	107,676
	Pass-through Alaska Ocean Observing System	H2300-52	122,475
	Pass-through Alaska Ocean Observing System	H2300-58	25,749
	Pass-through Alaska Ocean Observing System	H2300-59	144,013
11.400	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		86,113
11.419	Coastal Zone Management Administration Awards		
	Pass-through State of Alaska	RSA ADN#1135184	22,673
11.420	Coastal Zone Management Estuarine Research		3,107
11.430	Undersea Research		529,152
11.431	Climate and Atmospheric Research		1,282,023
11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		2,250,575
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program		
	Pass-through State of Alaska	RSA 1115959	41,974
	Pass-through State of Alaska	ADN 1115958	10,376
	Pass-through State of Alaska	ADN112595	48,622
	Pass-through State of Alaska	1125952	63,589
11.439	Marine Mammal Data Program		409,374
	ARRA - Pass through National Fish and Wildlife Foundation	0312.12.031930	10,852
11.460	Special Oceanic and Atmospheric Projects		528,349
11.468	Applied Meteorological Research		
	Pass-through University of Mississippi	UM 09-09-024	78,782
11.472	Unallied Science Program		70,451
	Pass-through North Pacific Research Board	PROJECT B53	90,260
	Pass-through North Pacific Research Board	PROJECT G81	224,283
	Pass-through North Pacific Research Board	PROJECT G83	274,885
	Pass-through North Pacific Research Board	PROJECT G84	107,880
	Pass-through North Pacific Research Board	PROJECT G85	136,013
	Pass-through North Pacific Research Board	PROJECT 828	1,658

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	Pass-through North Pacific Research Board	PROJECT 908-B	11,107
	Pass-through North Pacific Research Board	PROJECT 909-B	70,989
	Pass-through North Pacific Research Board	PROJECT 920	409
	Pass-through North Pacific Research Board	PROJECT 1004	4,253
	Pass-through North Pacific Research Board	PROJECT 1005	13,937
	Pass-through North Pacific Research Board	PROJECT 1008	140,662
	Pass-through North Pacific Research Board	PROJECT 1012	43,231
	Pass-through North Pacific Research Board	PROJECT 1023	41,256
	Pass-through North Pacific Research Board	PROJECT 1110	70,280
	Pass-through North Pacific Research Board	PROJECT 1120	4,530
	Pass-through North Pacific Research Board	PROJECT 1201	69,874
	Pass-through North Pacific Research Board	PROJECT 1214	12,753
	Pass-through North Pacific Research Board	PROJECT 1215	52,454
	Pass-through North Pacific Research Board	PROJECT 1219	40,282
	Pass-through North Pacific Research Board	PROJECT 1221	31,697
	Pass-through North Pacific Research Board	PROJECT 1227	75,194
	Pass-through North Pacific Research Board	PROJECT B3877	154
	Pass-through North Pacific Research Board	PROJECT F4116	60,315
	Pass-through North Pacific Research Board	PROJECT F4977	280
	Pass through Prince William Sound Science Center	12-81-03	14,212
	Pass through Prince William Sound Science Center	12-81-06	18,575
	Pass through Prince William Sound Science Center	12-81-07	60,492
11.473	Coastal Services Center		
	Pass-through Alaska Ocean Observing System	H-2301-51	32,187
	Pass-through Alaska Ocean Observing System	H-2301-52	122,404
11.481	Educational Partnership Program		114
	Pass-through North Carolina Agricultural and Technical State University	SUBAGREEMENT 270040E	20,109
National Telecommunications and Information Administration			
11.558	ARRA - State Broadband Data and Development Grant Program		
	Pass through Connected National Inc.	02-50-M09071	103,127
National Institute of Standards and Technology (NIST)			
11.611	Manufacturing Extension Partnership		
	Pass-through Alaska Manufacturing Extension Partnership, Inc.	082945/AMEP-001	55,078
Total Department of Commerce			8,000,103
Department of Defense			
12.000	Operational Support of Infrasound and Primary and Auxiliary Seismic Stations for the International Monitoring System (IMS)	G00004909	3,599,012
	Lead and Antimony Speciation in Shooting Range Soils: Molecular Scale Analysis, Temporal Trends and Mobility	G00006854	158,673
	Identifying Mechanisms of State Change and Forecasting Future Vulnerability		
	Pass-through University of Florida	UF11138 / G00007315	313,615

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
Department of the Army, Office of the Chief of Engineers			
12.114	Collaborative Research and Development		
	Pass-through University of Mississippi	UM 07-11-041	76,706
Department of the Navy, Office of the Chief of Naval Research			
12.300	Basic and Applied Scientific Research		827,807
	Pass-through Woods Hole Oceanographic Institution	A100694	28,832
	Pass-through University of Texas San Antonio	26-0201-15UAF	12,459
U.S. Army Medical Command			
12.420	Military Medical Research and Development		650,874
U.S. Army Material Command			
12.431	Basic Scientific Research		160,186
	Pass-through Mississippi State University	060803-360295-01	66,833
Office of the Secretary of Defense			
12.557	Invitational Grants for Military-Connected Schools		
	Pass through Anchorage School District	11-1401	39,011
12.630	Basic, Applied, and Advanced Research in Science and Engineering		140,437
	Pass through Academy of Applied Science (AAS)	5520	8,496
Department of the Air Force, Material Command			
12.800	Air Force Defense Research Sciences Program		1,228,355
Advanced Research Projects Agency			
12.910	Research and Technology Development		
	Pass-through University of Florida	UF-EIES_1205022_UAF	9,645
	Pass through Michigan Technological University	SUBC#1205001Z1 / PO#0090464	21,550
Total Department of Defense			7,342,491
Department of the Interior			
Bureau of Indian Education			
15.000	Beaufort Sea Mesoscale Meteorology Model Study	G00003585	408,535
	Exotic Plants in Alaskan National Park Service Units	G00005011	6,041
	Understanding lake disappearence through time in northern Alaska parks	G00005400	8,582
	Quantify Thickness of Harding Icefield	G00006251	34,146
	Assessing Use of Marine Derived Salmon in Wolf Diets Across Alaskan Parks	G00006432	28,438
	A Technical Plan to Conduct a Landcover (Vegetation) Inventory for Alagnak Wild River	G00006479	48,335
	Vanished Villages: Archaeology of Late Prehistoric Lakeside Settlements	G00006756	49,431
	Adaptation of an Arctic Circulation Model Pass-through Rutgers University	PO#1449197/SA#4199/G00007038	113,493
	Consequences of a Changing Climate for Alaska's Boreal Forests (A Continuation of the Bonanza Creek Long-Term Ecological Research Program)	G00007288	104,198
	Investigating Dinosaur Fossils on the Alaska Peninsula/Becharof NWR	G00007630	3,882
Bureau of Land Management			
15.224	Cultural Resource Management		12,384

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
15.225	Recreation Resource Management		168,148
15.230	Invasive and Noxious Plant Management		227,601
15.231	Fish, Wildlife and Plant Conservation Resource Management		759,951
	ARRA - Pass-through NatureServe	BLM0F029	37,901
	ARRA - Pass-through NatureServe	BLM0F021-BLM0F025 TO#1	3,798
15.232	Wildland Fire Research and Studies Program		175,182
15.236	Environmental Quality and Protection Resource Management		100,442
	ARRA Pass-through Michigan Technological	100259Z1 MOD. 2	38,362
15.237	Rangeland Resource Management		58,665
The Bureau of Ocean Energy Management, Regulation, and Enforcement			
15.421	Alaska Coastal Marine Institute		1,709,805
	Pass through University of Texas at Austin	UTA 12-000603	291
15.423	Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)		2,118,026
	Pass-through University of Texas at Austin	UTA-09-000282	37,101
	Pass-through University of Texas at Austin	UTA11-000973	81,756
	Pass-through University of Texas at Austin	UTA11-000873	39,538
15.426	Coastal Impact Assistance Program (CIAP)		
	Pass-through State of Alaska	821192	53,537
Fish and Wildlife Service			
15.608	Fish and Wildlife Management Assistance		105,755
	Pass through National Fish & Wildlife Foundation	2100.12.030840	85,290
15.636	Alaska Subsistence Management		53,564
15.650	Research Grants (Generic)		140,833
15.663	National Fish and Wildlife Foundation		135,564
15.668	Coastal Impact Assistance Program		
	Pass through State of Alaska	ADN 830052	225,659
	Pass through State of Alaska	830032	11,325
	Pass through State of Alaska	1135209	123,331
15.669	Cooperative Landscape Conservation		434,819
	Pass through Colorado State University	G-2582-1	9,765
U.S. Geological Survey			
15.805	Assistance to State Water Resources Research		47,970
15.807	Earthquake Hazards Reduction Program		691,997
15.808	U.S. Geological Survey - Research and Data Collection		3,678,053
	Pass through America View, Inc.	AVO8-AK01	21,494
15.811	Gap Analysis Program		70,388
15.812	Cooperative Research Units Program		1,859,707
15.818	Volcano Hazards Program Research and Monitoring		19,032
15.820	National Climate Change and Wildlife Science Center		43,470
National Park Service			
15.916	Outdoor Recreation_Acquisition, Development and Planning		27,532
15.923	National Center for Preservation Technology and Training		7,334

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
15.945	Cooperative Research and Training Programs_Resources of the National Park System		1,794,573
Total Department of the Interior			16,015,024
Department of Justice			
Bureau of Justice Statistics			
16.550	State Justice Statistics Program for Statistical Analysis Centers		3,970
National Institute of Justice			
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		228,002
Office of Victims of Crime			
16.582	Crime Victim Assistance/Discretionary Grants		
	Pass through Alaska Immigration Justice Project	2012-VF-GX-K023	2,499
Total Department of Justice			234,471
Department of Labor			
Employment Training Administration			
17.275	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors		
	Pass through State of Alaska	ASESP-12-007	19,206
Department of Transportation			
Federal Aviation Administration (FAA)			
20.109	Air Transportation Centers of Excellence		21,617
Federal Highway Administration			
20.200	Highway Research and Development Program		179,403
	Pass-through University of Idaho	KLK262 SB 002	18,985
Research and Innovative Technology Administration			
20.701	University Transportation Centers Program		3,075,693
	Pass-through University of Washington	NO. 739439	272,085
20.931	Transportation Planning, Research and Education		
	Pass through University of Massachusetts Lowell	S58100000021356	29,939
Total Department of Transportation			3,597,722
National Aeronautics and Space Administration			
43.000	Alaska's NASA EPSCoR Program	G00004248	120,712
	Application of a New Generation of Ground- and Satellite-Based Whistler-Mode Wave Experiments as Diagnostic Tools for Probing the Structure of Magnetospheric Plasmas	G00004532	46,213
	Assessing the spatial and temporal dynamics of thermokarst and related carbon cycling in Siberia and Alaska	G00004670	605

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	Quantifying the Role of Ocean-Ice-Atmosphere Interactions in Shaping Recent Reduction of Ice Cover in the Eurasian Basin of the Arctic Ocean	G00004997	80,633
	Heating and Acceleration of the Solar Wind and Corona by Anisotropic MHD and Hall MHD	G00005062	68,342
	Physical and Geologic Investigations of the Surface Materials Along the MER Traverses: Continuation of Co-I support to the Mars Exploration Rovers Participating Scientist Program (NNH05ZDA001N-MERPS)	G00005454	29,375
	An Investigation of Surface Excavation and Mobility,and Volatile Transport in Regolith at the		
	Pass-through The John Hopkins University	957706 / G00005724	208,307
	Adaptation to Rapid Land-use and Climate Changes on the Yamal Peninsula, Russia: Remote Sending and Models for Analyzing Cumulative Effect	G00005972	102,903
	Investigation of the Controls and Feedbacks on the Biogeochemical Cycling of Inorganic Carbon, Air-Sea CO2 Fluxes and Ocean Acidification Effects on the Arctic Pacific Shelves		
	Pass-through Bermuda Institute of Ocean Sciences	803809 /G00006308	33,618
	Optimizing Next-Generation Image Compression Transforms via Evolutionary Computation	G00006556	77,471
	Estimating Spatio-Temporal Variability in Evapotranspiration in Interior Alaska Using Field Measurements, Modeling, and Remote Sensing	G00006590	192,612
	RETINA (Robotic Exploration Technologies in Astrobiology): Evaluation, Advancement, and Development of Project Base Learning Activities	G00006617	6,038
	Implication of Arctic Sea Ice Reduction on Bromine, Ozone, and Mercury Chemical Process, Transport, and Distribution		
	Pass through Jet Propulsion Laboratory	SUB 1418562 / G00006902	174,830
	North American Carbon Program (NACP) and Ocean Carbon and Biogeochemistry (OCB) Interim Coastal Carbon Synthesis		
	Pass through University of South Florida	PO 7000025845 / G00007039	11,052
	An Investigation of Wave Dynamics in the Arctic Mesosphere and Coupling Between the Lower and Upper Polar Atmosphere (Continuation of a Subaward)		
	Pass through Utah Valley University	G00008540	37,566
43.001	Science		12,641,030
	Pass through University of Texas Austin	UTA12-000234	28,583
	Pass through Jet Propulsion Laboratory	1241499	14,744
	Pass through Jet Propulsion Laboratory	1485171	42,442
	Pass through Jet Propulsion Laboratory	1459730	37,802

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	Pass-through Prince William Sound Science Center	10-65-10	137,855
	Pass through Louisiana State University	SUB NO.65687/CFMS#712215	28,540
	Pass-through University of Maryland	SUB Z631501	655
	Pass-through University of Pittsburgh	SUB 0020157 (407134-2)	89,080
	Pass-through University of California Berkeley	SUBAGREEMENT NO:00007605	31,019
43.002	Aeronautics		
	Pass-through University of Colorado	1545830REF:PO 1000027866	37,050
	Pass-through University of Colorado	1548571 PO#1000017674	243,884
43.008	Education		461
Total National Aeronautics and Space Administration			14,523,422
Institute of Museum and Library Services			
45.310	Grants to States		8,496
National Science Foundation			
47.000	NSF Intergovernmental Personnel Act Assignment:		
	NSF Program Director for the Integrative Graduate		
	Education and Research Traineeship (IGERT) Program	G00007461	146,489
47.041	Engineering Grants		340,582
	Pass-through Georgia Institute of Technology	RA0693-G1 / PO #2720014478	113,752
	Pass through University of Kansas	SUBAWARD FY2013-029	40,078
47.049	Mathematical and Physical Sciences		245,863
47.050	Geosciences		13,702,070
	Pass-through Cornell University	62144-9481	24,802
	Pass-through Rutgers University	PO 4150 / S1409651	16,963
	Pass-through University of Southern California	149701	220,518
	Pass-through University of Southern California	SUBAWARD #34277218	19,969
	Pass-through University of Southern California	158854 / PO 10011580	43,001
	Pass-through University of Southern California	SUBAWARD#33760539	19,804
	Pass-through Woods Hole Oceanographic Institution	SUBAWARD # A100638	71
	Pass through SRI International	SUBCONTRACT #119-000221	519,171
	Pass through University of Washington	740876	1,533
47.070	Computer and Information Science and Engineering		6,342
47.074	Biological Sciences		3,294,527
	Pass-through Texas Tech University	21P225-02	27,249
	Pass-through University of Notre Dame	SUBAWARD # 201717	6,251
	Pass-through University of New Mexico	SUBAWARD NO. 04803T-873U	17,572
	Pass through University of Washington	592485	7,784
47.075	Social, Behavioral, and Economic Sciences		282,587
	Pass-through University of New Hampshire	SUB AWARD #12-037	19,195
47.076	Education and Human Resources		3,632,084
	Pass through Columbia University	4(GG009026) / G03550	18,814
47.078	Polar Programs		12,299,303
	ARRA - Pass through Oklahoma State University	AA531200-S1	14,760
	Pass-through Purdue University	4101-44885	1,796
	Pass-through University of Maryland	CA 12-12 07-5-25679	21,036
	Pass-through Woods Hole Oceanographic Institution	A100869	29,749
	Pass-through Columbia University	3 (ACCT 5-24906)	7,656

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
47.079	Office of International and Integrative Activities		10,332
47.080	Office of Cyberinfrastructure		2,528,316
47.081	Office of Experimental Program to Stimulate Competitive Research		392,972
47.082	ARRA - Trans-NSF Recovery Act Research Support		35,481,553
	Pass through University of New Hampshire	SUBAWARD NO 13-025	23,687
	Pass through University of New Hampshire	SUBAWARD NO. 13-026	59,462
	Pass-through University of Colorado	ARRA SPO # 1000115770	73,031
Total National Science Foundation			73,710,724
Small Business Administration			
59.050	Prime Technical Assistance		99,578
Environmental Protection Agency			
66.000	Bristol Bay Watershed Analysis - Task Order #1 - Expanded Scope		
	Pass-through NatureServe	EP-W-07-080 (WA 3-22) / G00007277	4,772
Office of Water			
66.419	Water Pollution Control State, Interstate, and Tribal Program Support		
	Pass-through State of Alaska	1830182	11,516
66.461	Regional Wetland Program Development Grants		
	Pass through State of Nevada	DEP-S 12-039	24,840
Office of Research and Development			
66.509	Science To Achieve Results (STAR) Research		
	Pass-through Arizona State University	SUBAWARD 12-866	58,805
66.516	P3 Award: National Student Design Competition for Sustainability		222
Total Environmental Protection Agency			100,155
Department of Energy			
81.049	Office of Science Financial Assistance Program		1,613,022
	Pass through University of Illinois (Chicago)	DOC# 0411/DE-SC0006607	70,086
	Pass-through Alliance For Substainable Energy	ZAM-0-40876-01	32,593
	Pass through Battelle Oak Ridge National Laboratory	9064	2,302
	Pass through Battelle Oak Ridge National Laboratory	17560	72,492
	Pass through Battelle Oak Ridge National Laboratory	4000116073	795,435
	Pass through Battelle Oak Ridge National Laboratory	4000118242	18,345
81.064	Office of Scientific and Technical Information		68,730
81.087	ARRA - Renewable Energy Research and Development		1,861,691
	Pass through Aleutian Pribilof Islands Association Inc.	AGREEMENT DATED 9/10/12	46,251
81.089	Fossil Energy Research and Development		619,524
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		
	Pass-through University of Minnesota	A000211596	2,231
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)		

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	Pass-through State of Alaska	400114 /EEC-10-ISR-1	4,112
81.133	ARRA - Geologic Sequestration Training and Research Grant Program		85,353
Total Department of Energy			5,292,167
Department of Education			
Office of Innovation and Improvement			
84.351	Arts in Education		
	Pass through Juneau Economic Development Council	AGREEMENT DATED 4/24/2012	12,790
Denali Commission			
90.100	Denali Commission Program		862,636
Department of Health and Human Services			
Administration for Community Living			
93.048	ARRA - Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		256,524
National Institutes of Health			
93.113	Environmental Health		
	Pass-through Alaska Community Action on Toxics	NIEHS R01 UAA	66,728
93.172	Human Genome Research		541,131
Agency for Healthcare Research and Quality			
93.226	Research on Healthcare Costs, Quality and Outcomes		135,407
National Institutes of Health			
93.242	Mental Health Research Grants		632,509
Substance Abuse and Mental Health Services Administration			
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance		14,424
	Pass-through Rural Alaska Comunity Action Program	1UD1TI023541	36,187
	Pass-through Rural Alaska Comunity Action Program	11TI23541A	5,774
Centers for Disease Control and Prevention			
93.262	Occupational Safety and Health Program		114,574
National Institutes of Health			
93.273	Alcohol Research Programs		165,990
93.279	Drug Abuse and Addiction Research Programs		265,635
	Pass through Northwest Indian College	24216	98,675
	Pass-through Pacific Institute for Research and Evaluation, Louisville Center	0049.02.01 MOD 3 DTD 7/9/11	28,985
Centers for Disease Control and Prevention			
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance		
	Pass through American Public Health Association	AGREEMENT DTD 7/19/12	79,138
National Institutes of Health			
93.307	Minority Health and Health Disparities Research		368,529
93.389	National Center for Research Resources		656,229
	Pass-through Institute of Translational Health Sciences	UW SUB NO.738223 DTD 5/8/12	12,206
Administration for Children and Families			
93.605	Family Connection Grants		

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	Pass through OnTrack, Inc.	AGREEMENT DATED 1/19/2010	21,549
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		611,325
National Institutes of Health			
93.701	ARRA - Trans-NIH Recovery Act Research Support		437,737
	Pass-through Harvard College	149728.386555.0207	2,284
93.702	ARRA - National Center for Research Resources, Recovery Act Construction Support		341,873
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		649,339
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		207,519
93.855	Allergy, Immunology and Transplantation Research		
	Pass through Blood Center of Wisconsin, Inc.	0176-81148	54,336
93.859	Biomedical Research and Research Training		4,387,823
	Pass through University of Washington	743856	289,193
Health Resources and Services Administration			
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program		
	Pass through Southeast Alaska Regional Health Consortium	31199	10,179
Indian Health Service			
93.933	Demonstration Projects for Indian Health		
	Pass-through Alaska Native Tribal Health Consortium	ANTHC-11-U-33434 DTD7/28/11	13,438
Total Department of Health and Human Services			10,505,240
Department of Homeland Security			
97.061	Centers for Homeland Security		
	Pass-through University of Hawaii	Z884255	390,996
	Pass-through University of Hawaii	Z884255 AMEND #5	279,458
Total Department of Homeland Security			670,454
TOTAL RESEARCH AND DEVELOPMENT			145,343,047
OTHER PROGRAMS			
Department of Agriculture			
10.000	Distinctive Landscape Roles & Contributions Assessment of the Chugach Region	G00007416	43,316
	The University of Alaska Southeast GIS Library & the Southeast Alaska Hydrography Database	G00007725	15,418
	Alaska Coastal Rainforest Center Director Support	G00008142	16,881
National Institute of Food and Agriculture			
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants		41,183
10.228	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants		1,051,791

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
10.303	Integrated Programs		
	Pass-through University of Idaho	BJKH15 SB005	28,887
10.304	Homeland Security - Agricultural		
	Pass-through University of California, Davis	201223902-05	8,727
10.311	Beginning Farmer and Rancher Development Program		117,046
10.315	ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)		
	Pass through University of Minnesota	H001344228 ARRA	2,056
10.500	Cooperative Extension Service		2,254,322
	Pass through Auburn University	13-HHP-379816-UAF	3,103
	Pass-through Kansas State University	2010-48661-21868 / S12037.01	79,392
	Pass-through Kansas State University	S12200	25,276
	Pass-through Kansas State University	S12068	14,780
	Pass-through Kansas State University	S12139	13,654
	Pass-through Kansas State University	S13087	1,101
	Pass through University of Wyoming	1000782	5,385
	Pass through Utah State University	100906004	461
	Pass through National 4H Council	AGREEMENT SIGNED 05-21-13	24,452
	Pass-through Purdue University	8000047643	17,550
	Pass through University of Idaho	BSK701-SB-001 / PO#0028400	2,217
	Pass through University of Nebraska Lincoln	25-6329-0059-801	28,979
Food and Nutrition Service			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		
	Pass-through Oklahoma State Department of Health	PO3409015400 (ORIG 3409014142)	14,878
Forest Service			
10.664	Cooperative Forestry Assistance		43,904
10.680	Forest Health Protection		252,684
10.683	National Fish and Wildlife Foundation		
	Pass through National Fish & Wildlife Foundation	2100.12.030840	50,000
Rural Business-Cooperative Service			
10.769	Rural Business Enterprise Grants		197,237
10.771	Rural Cooperative Development Grants		274,069
Total Department of Agriculture			4,628,749
Department of Commerce			
National Oceanic and Atmospheric Administration (NOAA)			
11.008	NOAA Mission-Related Education Awards		
	Pass-through Consortium for Ocean Leadership	SA #13-22	10,659
11.012	Integrated Ocean Observing System (IOOS)		
	Pass through Alaska SeaLife Center	SUB-AWARD NO H2300.56	107,557
Economic Development Administration			
11.303	Economic Development - Technical Assistance		123,957
National Oceanic and Atmospheric Administration			
11.417	Sea Grant Support		1,466,683
11.452	Unallied Industry Projects		94,617
11.472	Unallied Science Program		52,572

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	National Telecommunications and Information Administration		
11.557	ARRA - Broadband Technology Opportunities Program (BTOP)		1,333,859
	Pass-through State of Alaksa	ADN52008/EN520000	1,270
	Pass-through State of Alaksa	ADN 530003 EN530002	135,796
Total Department of Commerce			3,326,970
	Department of Defense		
12.000	Connecting Mongolia Health Practitioners (USPACOM Capacity Building through Technology	G00006858	18,498
	Defense Logistics Agency		
12.002	Procurement Technical Assistance For Business Firms		359,370
	National Security Agency		
12.902	Information Security Grant Program		85,641
Total Department of Defense			463,509
	Department of Housing and Urban Development		
14.000	Partners in Growth	G00008210	133,380
14.515	Alaska Native / Native Hawaiian Institutions Assisting Communities		769,444
Total Department of Housing and Urban Development			902,824
	Department of the Interior		
15.000	Technical Assistance with Development of Monitoring Protocols and Analysis of Monitoring Data - Oceanography	G00005135	4,580
	Herbarium Study of Plant Samples from the Arctic Network of National Parks	G00006445	6,027
	Vascular & Non-Vascular Plant Specimen Identification, Curation, & Technical Support for Vegetation Monitoring in the Southwest Alaska	G00006584	113
	Bureau of Indian Education		
15.026	Indian Adult Education		17,177
	Bureau of Land Management		
15.224	Cultural Resource Management		1,142,934
15.231	Fish, Wildlife and Plant Conservation Resource Management		52,999
	The Bureau of Ocean Energy Management, Regulation, and Enforcement		
15.421	Alaska Coastal Marine Institute		10,227
15.426	Coastal Impact Assistance Program (CIAP)		
	Pass-through State of Alaska	1021200	200,647
	Fish and Wildlife Service		
15.630	Coastal Program		46,900
15.649	Service Training and Technical Assistance (Generic Training)		43,094
15.668	Coastal Impact Assistance Program		
	Pass-through State of Alaska	10-CIAP-021	77,852

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
U.S. Geological Survey			
15.820	National Climate Change and Wildlife Science Center		35,913
National Park Service			
15.904	Historic Preservation Fund Grants-In-Aid		13,497
15.944	Natural Resource Stewardship		71,205
15.946	Cultural Resources Management		24,183
Total Department of the Interior			1,747,348
Department of Justice			
16.000	Federal Equitable Sharing UAFPD	G00006407	22,365
Office of Juvenile Justice and Delinquency Prevention			
16.726	Juvenile Mentoring Program		
	Pass-through National 4H Council	2011-TY-FX-0031	23,489
	Pass-through National 4H Council	3/8/12 AGREEMENT	57,171
Total Department of Justice			103,025
Department of Labor			
Employment Training Administration			
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		947,897
	Pass-through Tyler Junior College	MOU DATED 4/17/13	74,178
Mine Safety and Health Administration			
17.600	Mine Health and Safety Grants		16,572
Total Department of Labor			1,038,647
Department of Transportation			
20.215	Highway Training and Education		73,040
National Aeronautics and Space Administration			
43.000	Ground Station Outreach	G00006117	17,828
	Climate Change: NASA's Eyes on the Arctic Pass-through Alaska Challenger Center for Space Science Technology Inc.	S12985 / G00006218	44,813
	NASA Earth and Space Science Fellowship Program 2010 Atmospheric Corrections in SAR Interferometry	G00006759	27,446
	The role of disturbance in the North American carbon budget project education outreach Pass-through University of Tennessee, Knoxville	A11-0338-S001/NNX10AT66G / G00007213	1,730
43.001	Science		112,770
43.007	Space Operations		24,233
Total National Aeronautics and Space Administration			228,820
National Endowment for the Arts			
45.025	Promotion of the Arts_Partnership Agreements Pass through Alaska State Council on the Arts	FY13CAD0038	1,000

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
National Endowment for the Humanities			
45.149	Promotion of the Humanities_Division of Preservation and Access		5,870
Institute of Museum and Library Services			
45.301	Museums for America		
	Pass-through State of Alaska	ILC-13-157-100	4,475
45.310	Grants to States		
	Pass-through State of Alaska	ASL DATED 8-19-12	14,721
	Pass-through State of Alaska	LS-00-12-0002-12	14,088
	Pass-through State of Alaska	AGREEMENT DTD 5/25/12	80,640
Total Institute of Museum and Library Services			120,794
Small Business Administration			
59.006	8(a) Business Development Program		80,439
59.037	Small Business Development Centers		593,203
59.058	Federal and State Technology Partnership Program		37,280
Total Small Business Administration			710,922
Department of Energy			
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)		
	Pass-through State of Alaska	02/10-01 ARRA	186,079
Total Department of Energy			186,079
Department of Education			
84.000	Alaska State Writing Consortium		
	Pass-through National Writing Project Corporation	CONTRACT 11-AK03 / G00007639	42,386
Office of Vocational and Adult Education			
84.002	Adult Education - Basic Grants to States		
	Pass-through State of Alaska	EN 735604	85,176
	Pass-through State of Alaska	EN 735602	102,756
	Pass-through State of Alaska	EN 735601	201,959
	Pass-through State of Alaska	EN 735605	73,467
	Pass-through State of Alaska	730336	36,448
Office of Elementary and Secondary Education			
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth		125,281
Office of Postsecondary Education			
84.031	Higher Education_Institutional Aid		12,388,995
Office of Vocational and Adult Education			
84.048	Career and Technical Education - Basic Grants to		
	Pass-through State of Alaska	ADN 530095/EL13.157.04	108,479
	Pass-through State of Alaska	ADN 45-13-0759 / EL 13.157.02	148,084
	Pass-through State of Alaska	ADN 520052	34,168
Office of Vocational and Adult Education			
84.243	Tech-Prep Education		
	Pass-through State of Alaska	EN 0530087	67,297

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	Office of Elementary and Secondary Education		
84.299	Indian Education - Special Programs for Indian		323,656
	Office of Special Education and Rehabilitative Services		
84.323	Special Education - State Personnel Development		
	Pass through State of Alaska	ADN 510312	853
	Office of Elementary and Secondary Education		
84.356	Alaska Native Educational Programs		2,085,568
	Pass-through Project GRAD Kenai Peninsula	MOA DTD 10/25/12	6,195
	Pass-through Project GRAD Kenai Peninsula	MOA DATED 10/08/12	6,842
	Pass-through State of Alaska	5/4/2012	78,290
84.362	Native Hawaiian Education		
	Pass-through Pacific Tsunami Museum, Inc.	MOA PTM 09/01/10	191,196
84.365	English Language Acquisition Grants		179,527
	Office of Postsecondary Education		
84.382	Strengthening Minority-Serving Institutions		382,664
84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education		401,995
	Office of Innovation and Improvement		
84.411	Investing in Innovation (i3) Fund		2,107,559
Total Department of Education			19,178,841
Denali Commission			
90.100	Denali Commission Program		370,259
U.S. Election Assistance Commission			
90.401	Help America Vote Act Requirements Payments		
	Pass-through State of Alaska	RS#0112001	2,415
Department of Health and Human Services			
	Centers for Disease Control and Prevention		
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance		343,144
	Health Resources and Services Administration		
93.107	Area Health Education Centers Point of Service Maintenance and Enhancement Awards		211,068
93.110	Maternal and Child Health Federal Consolidated Programs		550,008
	National Institutes of Health		
93.113	Environmental Health		431,158
	Substance Abuse and Mental Health Services Administration		
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance		101,136
	Centers for Disease Control and Prevention		
93.283	The Affordable Care Act: Centers for Disease Control and Prevention_Investigations and Technical		48,634
	Health Resources and Services Administration		
93.358	Advanced Nursing Education Traineeships		255,813
	Health Resources and Services Administration		
93.417	ARRA - Nursing Workforce Diversity		158,028

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
Administration for Children and Families			
93.669	Child Abuse and Neglect State Grants		
	Pass-through State of Alaska	EN 0629008	31,433
	Pass-through State of Alaska	RSA EN 630002	855,480
Health Resources and Services Administration			
93.824	Area Health Education Centers Infrastructure Development Awards		731,050
Indian Health Service			
93.933	Demonstration Projects for Indian Health		
	Pass-through Alaska Native Tribal Health Consortium	ANTHC - 11-U-34569 MOD 003	244,908
Total Department of Health and Human Services			3,961,860
Corporation for National and Community Service			
94.007	Program Development and Innovation Grants		
	Pass through Oregon Campus Compact	MOU DATED 1/11/13	1,000
94.013	Volunteers in Service to America		5,678
Total Corporation for National and Community Service			6,678
Social Security Administration			
96.008	Social Security - Work Incentives Planning and Assistance Program		7,103
TOTAL OTHER PROGRAMS			37,057,883
WORKFORCE INVESTMENT ACT (WIA)			
Department of Labor			
Employment Training Administration			
17.259	WIA Youth Activities		
	Pass-through State of Alaska	EN 736108	91,544
TRIO			
Department of Education			
Office of Postsecondary Education			
84.042	TRIO_Student Support Services		451,879
84.044	TRIO_Talent Search		378,659
84.047	TRIO_Upward Bound		806,292
84.066	TRIO_Educational Opportunity Centers		298,204
TOTAL TRIO			1,935,034
STATEWIDE DATA SYSTEMS CLUSTER			
Department of Education			
Institute of Education Sciences			
84.372	Statewide Data Systems		78,503
GRAND TOTAL			**$ 286,849,297**

This page intentionally left blank

University of Alaska
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the University of Alaska. The University of Alaska is a constitutionally created corporation and a component unit of the State of Alaska. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the economic resources measurement focus and accrual basis of accounting, which is described in note 1 to the University of Alaska's financial statements.

(3) Basis of Presentation

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the University financial statements. Federal program titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA) whenever possible. Pass-through entity identifying and grant numbers are presented where available.

(4) Federal Direct Student Loans (CFDA # 84.268)

The University is responsible for the performance of certain administrative duties with respect to the Federal Direct Student Loan Program. Amounts relating to this program are not included in the University's basic financial statements. Loans distributed to students of the University under this program during the year ended June 30, 2013 are summarized as follows:

	Amounts Disbursed
Direct Subsidized Loan	$ 26,715,907
Direct Unsubsidized Loan	43,945,899
Direct PLUS Loan	4,974,998
	$ 75,636,804

(5) Facilities and Administrative Costs

The University recovers facilities and administrative costs associated with sponsored agreements pursuant to separate agreements negotiated with the Office of Naval Research. The negotiated rates are computed in accordance with OMB Circular A-21, *Cost Principles for Educational Institutions.*

(6) Subrecipients

The University of Alaska passed through $8,187,667 of federal awards to subrecipients for the year ended June 30, 2013. Expenditures incurred by the subrecipients are listed below by federal program. These amounts are included in the Schedule of Expenditures of Federal Awards.

Federal Agency and Program	***CFDA#***	***Expenditures***
Department of Agriculture		
Agricultural Research_Basic and Applied Research	10.001	$ 134,319
Community Food Projects	10.225	13,500
Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants	10.228	3,717
Agriculture and Food Research Initiative (AFRI)	10.310	103,226
Beginning Farmer and Rancher Development Program	10.311	7,931
Rural Cooperative Development Grants	10.771	28,685
		291,378

Department of Commerce		
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400	71,582
Sea Grant Support	11.417	98,481
Undersea Research	11.430	174,038
Climate and Atmospheric Research	11.431	55,691
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	163,888
Unallied Industry Projects	11.452	6,065
Special Oceanic and Atmospheric Projects	11.460	31,777
Unallied Science Program	11.472	71,640
Coastal Services Center	11.473	8,800
ARRA - Broadband Technology Opportunities Program (BTOP)	11.557	522,408
		1,204,370
Department of Defense		
Basic and Applied Scientific Research	12.300	141,354
Air Force Defense Research Sciences Program	12.800	123,407
		264,761
Department of Housing and Urban Development		
Alaska Native / Native Hawaiian Institutions Assisting Communities	14.515	376,653
Department of the Interior		
Miscellaneous	15.000	250,972
Alaska Coastal Marine Institute	15.421	541
Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	15.423	170,952
Coastal Impact Assistance Program (CIAP)	15.426	5,264
U.S. Geological Survey_ Research and Data Collection	15.808	49,200
Cooperative Research Units Program	15.812	6,287
Cooperative Research and Training Programs – Resources of the National Park System	15.945	45,288
		528,504
Department of Transportation		
University Transportation Centers Program	20.701	891,209
National Aeronautics and Space Administration		
Miscellaneous	43.000	11,870
Science	43.001	233,594
		245,464
National Science Foundation		
Engineering Grants	47.041	81,743
Geosciences	47.050	200,315
Biological Sciences	47.074	181,784
Social, Behavioral, and Economic Sciences	47.075	33,705
Polar Programs	47.078	308,872
ARRA - Trans-NSF Recovery Act Research Support	47.082	42,936
		849,355
Department of Education		
Higher Education_Institutional Aid	84.031	38,465
TRIO - Upward Bound	84.047	103,172
Career and Technical Education -- Basic Grants to States	84.048	86,224
Alaska Native Educational Programs	84.356	309,822
English Language Acquisition State Grants	84.365	6,500
Investing in Innovation (i3) Fund	84.411	824,885
		1,369,068
Department of Energy		
Office of Science Financial Assistance Program	81.049	16,969
Fossil Energy Research and Development	81.089	37,882
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	52,750
		107,601

Department of Health and Human Services		
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	169,402
Maternal and Child Health Federal Consolidated Programs	93.110	20,744
Environmental Health	93.113	138,025
Human Genome Research	93.172	227,697
Research on Healthcare Costs, Quality and Outcomes	93.226	133,779
Mental Health Research Grants	93.242	78,518
Drug Abuse and Addiction Research Programs	93.279	63,247
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	3,424
National Center for Research Resources	93.389	7,249
ARRA - Trans-NIH Recovery Act Research Support	93.701	135,682
Area Health Education Centers Infrastructure Development Awards	93.824	566,998
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	376,136
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	6,907
Demonstration Projects for Indian Health	93.933	25,164
		1,952,972
Department of Homeland Security		
Centers for Homeland Security	97.061	106,332
Total Federal Expenditures - Subrecipients		$ 8,187,667

UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
- Material weakness(es) identified? _____ yes __X__ no
- Significant deficiency(ies) identified? __X__ yes _____none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

Federal Awards

Internal control over major programs:
- Material weakness(es) identified? _____ yes __X__ no
- Significant deficiency(ies) identified? _____ yes __X__none reported

Type of auditor's report issued on compliance for major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? _____ yes __X__ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
Various	Research and Development Cluster
11.557	Broadband Technology Opportunity Program - ARRA

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

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

Section II—Financial Statement Findings

Finding 2013-01 – Controls Over Procurement Cards- Significant Deficiency

Criteria – The American Institute of Certified Public Accountants (AICPA) Professional Standards, AU Section 325 – *Communicating Internal Control Related Matters Identified in an Audit*, defines a significant deficiency as a deficiency, or 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. These standards also state 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 deficiency in operation exists when a properly designed control does not operate as designed or the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Condition – While reviewing internal controls over procurement cards during our initial assessment, of the two statements reviewed, one statement reconciliation was prepared and reviewed over a month after the statement date, while the other was prepared and reviewed two months after the statement date. We selected 32 additional procurement card transactions after our initial assessment and noted several instances in which internal policies were not being followed. Examples included reoccurring charges that continued even after an employee left a department (and therefore should no longer have an active procurement card), five instances in which the required procurement card logs were not completed, several instances in which card holder signatures were not provided timely and several instances in which approvals were not performed timely or at all. We also noted one instance in which the procurement card was not reconciled. In addition, we noted that many of the monthly limits were very high compared to other universities we have seen.

Context – Of the 34 transactions selected, we noted multiple errors as noted in the condition above. In addition, we determined that monthly limits for users were as follows. Of the 525 procurement cards issued at University of Alaska Anchorage, 523 had a spending limit of $25,000 or more each month (two of these cards had a limit of $1 million each month). At the University of Alaska Fairbanks campus, 430 of the 889 procurement cards had a limit of $25,000 or more each month while University of Alaska Southeast had 47 of 56 issued cards with a $25,000 or greater monthly limit.

Effect – Although each of the transactions reviewed had support for the transaction selected, there is risk that fraud or error could occur due to currently policies over procurement cards not being followed.

Cause – Certain employees are either unaware of their responsibility as a procurement card holder and/or are not following policy. In addition, some authorized reviewers are also either not aware of their responsibility and/or are not following policy.

Recommendation – In addition to the steps already taken by management, which have included an immediate notification to employees of their responsibilities and additional internal audit work scheduled, we recommend management review the controls over the procurement cards as well as the necessity of certain individuals even having a card. We also recommend management review the monthly limits for each procurement card holder and ensure the limit is adequate for each position and not excessive.

Finding 2013-01 - Controls Over Procurement Cards- Significant Deficiency (continued)

Management Response – Management agrees with the recommendations. We are committed to the specific remedies. Action has already been initiated on the review of controls over the procurement cards as well as the necessity of certain individuals even having a card. Furthermore, as recommended, we are in the process of exploring the review of monthly limits for each procurement card holder and ensure that the credit limit is adequate for each position and not excessive.

Section III—Federal Award Findings and Questioned Costs

None noted.