

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Single Audit Report
For the Year Ended June 30, 2019

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Audit in Accordance with 2 CFR 200
June 30, 2019

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

Board of Regents
University of Alaska
Fairbanks, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements the business-type activity and the discretely presented component unit of University of Alaska, collectively a component unit of the State of Alaska, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise University of Alaska's basic financial statements, and have issued our report thereon dated October 15, 2019. The financial statements of the component unit are not audited in accordance *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered University of Alaska'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of University of Alaska's internal control. Accordingly, we do not express an opinion on the effectiveness of University of Alaska's internal control.

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

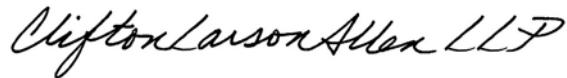
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether University of Alaska'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*.

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



CliftonLarsonAllen LLP

Saint Louis, Missouri
October 15, 2019



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

Board of Regents
University of Alaska
Fairbanks, Alaska

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, 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, 2019.

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended of June 30, 2019

Federal Grantor/Cluster Title/Direct Award or Pass Through Entity	CFDA Number	Grant Number or Pass-Through Identifying Number	Program Title	Amounts Passed through to Subrecipients	Total Federal Expenditures
Department of Transportation					
Department of Transportation & Public Facilities	20.205	ADN#2578043/2598026A	Highway Planning and Construction	-	30,551
Department of Transportation & Public Facilities	20.205	ADN# 2578042 AMD #1	Highway Planning and Construction	-	18,813
<i>Department of Transportation Total</i>				-	49,364
Total Highway Planning and Construction Cluster				-	49,364
Fish and Wildlife Cluster					
Department of Interior					
Alaska Dept of Fish & Game	15.611	1188193	Wildlife Restoration and Basic Hunter Education	-	88,478
Alaska Dept of Fish and Game Wildlife Conservation	15.611	ADN# 1199107	Wildlife Restoration and Basic Hunter Education	-	21,956
Alaska Department of Fish and Game	15.611	1199174	Wildlife Restoration and Basic Hunter Education	-	106,521
Alaska Department of Fish & Game	15.611	ADN#1199193	Wildlife Restoration and Basic Hunter Education	-	4,182
<i>Department of Interior Total</i>				-	221,136
Total Fish and Wildlife Cluster				-	221,136
Economic Development Cluster					
Department of Commerce					
Direct	11.307	G00011949	Economic Adjustment Assistance	-	70,638
Bering Sea Fisherman's Association	11.307	BEI19-476	Economic Adjustment Assistance	-	108,311
<i>Department of Commerce Total</i>				-	178,949
Total Economic Development Cluster				-	178,949
Special Education Cluster					
Department of Education					
AK Dept Education & Early Development	84.027	ADN# 0580069	Special Education Grants to States	-	2,000
AK Dept Education & Early Development	84.027	ADN# 0590042	Special Education Grants to States	-	86,040
<i>Department of Education Total</i>				-	88,040
Total Special Education Cluster				-	88,040
Drinking Water State Revolving Fund Cluster					
Environmental Protection Agency					
Environmental Conservation - Admin. Svcs.	66.468	ADN 18190019	Capitalization Grants for Drinking Water State Revolving Funds	-	31,691
<i>Environmental Protection Agency Total</i>				-	31,691
Total Drinking Water State Revolving Fund Cluster Total				-	31,691
Other					
Department of Agriculture					
University of California Davis	10.304	201603794-05 / A17-0222-	Homeland Security Agricultural	-	2,587
<i>10.304 Total</i>				-	2,587
Direct	10.318	G00012592	Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	-	32,531
<i>10.318 Total</i>				-	32,531
University of Idaho	10.328	BLK246-SB-002	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	-	25,471
<i>10.328 Total</i>				-	25,471
Direct	10.329	G00011759	Crop Protection and Pest Management Competitive Grants Program	-	171,184
<i>10.329 Total</i>				-	171,184
Direct	10.351	G00012306	Rural Business Development Grant	-	8,535
Direct	10.351	G00012307	Rural Business Development Grant	-	43,507
<i>10.351 Total</i>				-	52,043
Direct	10.500	G00009635	Cooperative Extension Service	-	155,683
Direct	10.500	G00009668	Cooperative Extension Service	-	26
Direct	10.500	G00009832	Cooperative Extension Service	-	2,702
Direct	10.500	G00009993	Cooperative Extension Service	-	1,476
Direct	10.500	G00010434	Cooperative Extension Service	-	25,992
Direct	10.500	G00010659	Cooperative Extension Service	-	156,142
Direct	10.500	G00010811	Cooperative Extension Service	-	(21,806)
Direct	10.500	G00010812	Cooperative Extension Service	-	26,573
Kansas State University	10.500	KSU SUB S17110	Cooperative Extension Service	-	29,547
Direct	10.500	G00011477	Cooperative Extension Service	-	474,397
Direct	10.500	G00011536	Cooperative Extension Service	-	82,975
Direct	10.500	G00011537	Cooperative Extension Service	-	54,237
Direct	10.500	G00011670	Cooperative Extension Service	-	72,547
Direct	10.500	G00011760	Cooperative Extension Service	-	52,168
University of Missouri	10.500	SUB C00059381-9	Cooperative Extension Service	-	19,683
University of Tennessee Knoxville	10.500	9500069084	Cooperative Extension Service	-	1,655

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended of June 30, 2019

Federal Grantor/Cluster Title/Direct Award or Pass Through Entity	CFDA Number	Grant Number or Pass-Through Identifying Number	Program Title	Amounts Passed through to Subrecipients	Total Federal Expenditures
Direct	10.500	G00012339	Cooperative Extension Service	-	60,225
Direct	10.500	G00012382	Cooperative Extension Service	-	64,369
Direct	10.500	G00012483	Cooperative Extension Service	-	517,355
Direct	10.500	G00012488	Cooperative Extension Service	-	397
Kansas State University	10.500	S19108	Cooperative Extension Service	-	8,513
	10.500 Total			-	1,784,855
AK Dept Health & Social Services	10.557	ADN# 0680160	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	-	15,002
AK Dept Health & Social Services	10.557	ADN# 0690166	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	-	38,114
	10.557 Total			-	53,115
Oklahoma State Department of Health	10.577	PO # 3409018697 REVISION 5	SNAP Partership Grant	-	15,635
	10.577 Total			-	15,635
Direct	10.664	G00011611	Cooperative Forestry Assistance	-	8,469
	10.664 Total			-	8,469
National Fish & Wildlife Foundation	10.683	0801.19.063412	National Fish and Wildlife Foundation	-	17,895
	10.683 Total			-	17,895
Direct	10.771	G00012436	Rural Cooperative Development Grants	-	120,294
	10.771 Total			-	120,294
Department of Agriculture Total				-	2,284,079
Department of Commerce					
Direct	11.303	G00011688	Economic Development Technical Assistance	-	150,260
	11.303 Total			-	150,260
Alaska Dept of Fish & Game	11.438	1195951	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	-	9,383
	11.438 Total			-	9,383
Direct	11.802	G00012454	Minority Business Resource Development	-	213,405
	11.802 Total			-	213,405
Department of Commerce Total				-	373,049
Department of Defense					
Direct	12.002	G00012106	Procurement Technical Assistance For Business Firms	-	482,668
Direct	12.002	G00012809	Procurement Technical Assistance For Business Firms	-	1,952
	12.002 Total			-	484,620
Academy of Applied Science (AAS)	12.630	AWARD LETTER DATED 09/30/17	Basic, Applied, and Advanced Research in Science and Engineering	-	5,826
Other Nonprofit Organizations	12.630	AGREEMENT SIGNED 10/15/18	Basic, Applied, and Advanced Research in Science and Engineering	-	2,156
	12.630 Total			-	7,982
Department of Defense Total				-	492,602
Department of Interior					
Direct	15.224	G00008942	Cultural and Paleontological Resources Management	-	25,304
Direct	15.224	G00010342	Cultural and Paleontological Resources Management	-	4,132
Direct	15.224	G00012232	Cultural and Paleontological Resources Management	-	712,366
	15.224 Total			-	741,802
Direct	15.238	G00009440	Challenge Cost Share	-	15,179
	15.238 Total			-	15,179
Direct	15.442	G00010939	Alaska Native Science and Engineering	-	99,962
	15.442 Total			-	99,962
Direct	15.657	G00011794	Endangered Species Conservation – Recovery Implementation Funds	-	66,602
	15.657 Total			-	66,602
National Fish & Wildlife Foundation	15.664	50059 0801.16.050059	Fish and Wildlife Coordination and Assistance	-	12,572
	15.664 Total			-	12,572
Department of Interior Total				-	936,117
Department of Justice					
Fox Valley Technical College	16.582	D2016006028	Crime Victim Assistance/Discretionary Grants	-	14,021
Fox Valley Technical College	16.582	D2019012074	Crime Victim Assistance/Discretionary Grants	-	16,599
	16.582 Total			-	30,619
Department of Justice Total				-	30,619
Department of Labor					
AK Dept. of Labor and Workforce Dev.	17.277	CONTRACTDTD 8/16/18 ADN#795506	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	-	292,743
	17.277 Total			-	292,743
Direct	17.282	G00009833	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	-	173,194
	17.282 Total			-	173,194
Direct	17.600	G00012179	Mine Health and Safety Grants	-	130,993
	17.600 Total			-	130,993
Department of Labor Total				-	596,930

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended of June 30, 2019

Federal Grantor/Cluster Title/Direct Award or Pass Through Entity	CFDA Number	Grant Number or Pass-Through Identifying Number	Program Title	Amounts Passed through to Subrecipients	Total Federal Expenditures
National Endowment for the Arts					
Alaska State Council on the Arts	45.025	FY19CAD0027	Promotion of the Arts Partnership Agreements	-	2,025
	45.025 Total			-	2,025
National Endowment for the Arts Total				-	2,025
National Endowment for the Humanities					
Alaska Humanities Forum	45.129	G19-0008	Promotion of the Humanities Federal/State Partnership	-	9,339
	45.129 Total			-	9,339
Direct	45.149	G00010744	Promotion of the Humanities Division of Preservation and Access	-	46,105
Direct	45.149	G00011302	Promotion of the Humanities Division of Preservation and Access	-	236
Direct	45.149	G00011786	Promotion of the Humanities Division of Preservation and Access	-	22,192
	45.149 Total			-	68,533
Direct	45.164	G00011495	Promotion of the Humanities Public Programs	-	15,644
	45.164 Total			-	15,644
National Endowment for the Humanities Total				-	93,516
Institute of Museum and Library Services					
AK Dept Education & Early Development	45.310	CED-19-735-01	Grants to States	-	1,250
	45.310 Total			-	1,250
Institute of Museum and Library Services Total				-	1,250
Small Business Administration					
Direct	59.037	G00011771	Small Business Development Centers	-	54,917
Direct	59.037	G00011796	Small Business Development Centers	-	180,819
Direct	59.037	G00012412	Small Business Development Centers	-	232,468
	59.037 Total			-	468,204
Direct	59.050	G00011805	Prime Technical Assistance	-	9,265
	59.050 Total			-	9,265
Small Business Administration Total				-	477,468
Environmental Protection Agency					
Direct	66.951	G00012442	Environmental Education Grants	3,167	9,088
	66.951 Total			3,167	9,088
Environmental Protection Agency Total				3,167	9,088
Department of Education					
Program Income Account	84.000	PROGRAM INCOME / PNWPC001	AK State Writing Consortium FY10 - Program income for G5602	-	214
SRI International	84.000	PO7963 MOD 2	TPPSS--Evaluation of the ESEA Title VII, Indian Education LEA Grants Program CAEPR portion	-	30,212
AK Dept Education & Early Development	84.000	RSA 0590071	FY19 YMHA Expansion Title IV	-	28,198
	84.000 Total			-	58,623
AK Dept. of Labor and Workforce Dev.	84.002	ADN# 785518	Adult Education - Basic Grants to States	-	162
AK Dept. of Labor and Workforce Dev.	84.002	ADN# 785519	Adult Education - Basic Grants to States	-	112
AK Dept. of Labor and Workforce Dev.	84.002	ADN# 795503	Adult Education - Basic Grants to States	-	29,642
AK Dept. of Labor and Workforce Dev.	84.002	ADN# 795501	Adult Education - Basic Grants to States	-	5,169
AK Dept. of Labor and Workforce Dev.	84.002	ADN# 795500	Adult Education - Basic Grants to States	-	5,141
AK Dept. of Labor and Workforce Dev.	84.002	ADN# 795502	Adult Education - Basic Grants to States	-	49,809
Alaska Department of Labor and Workforce Development	84.002	ADN# 795504	Adult Education - Basic Grants to States	-	27,337
	84.002 Total			-	117,372
Direct	84.031	G00009754	Higher Education Institutional Aid	-	863,192
Direct	84.031	G00009882	Higher Education Institutional Aid	-	792,994
Direct	84.031	G00009921	Higher Education Institutional Aid	-	1,565,749
Direct	84.031	G00010459	Higher Education Institutional Aid	-	776,280
Direct	84.031	G00010483	Higher Education Institutional Aid	-	383,055
Direct	84.031	G00010511	Higher Education Institutional Aid	-	393,916
Direct	84.031	G00010531	Higher Education Institutional Aid	-	767,409
Direct	84.031	G00011059	Higher Education Institutional Aid	-	233,165
Direct	84.031	G00012419	Higher Education Institutional Aid	-	239,861
	84.031 Total			-	6,015,621
AK Dept Education & Early Development	84.048	ADN# 0570042	Career and Technical Education -- Basic Grants to States	-	448
AK Dept Education & Early Development	84.048	0590035 EL 19.157.05	Career and Technical Education -- Basic Grants to States	-	128,011
AK Dept Education & Early Development	84.048	ADN# 0590037	Career and Technical Education -- Basic Grants to States	-	21,795
AK Dept Education & Early Development	84.048	ADN0590038 EL19.156.01	Career and Technical Education -- Basic Grants to States	156,372	215,684
AK Dept Education & Early Development	84.048	ADN#0590086	Career and Technical Education -- Basic Grants to States	-	12,814
	84.048 Total			156,372	378,751
AK Dept. of Labor and Workforce Dev.	84.126	ADN# 792103	Rehabilitation Services Vocational Rehabilitation Grants to States	-	5,672
	84.126 Total			-	5,672
Association of Alaska School Boards	84.215	U215N170038	Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	-	76,985
	84.215 Total			-	76,985

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended of June 30, 2019

Federal Grantor/Cluster Title/Direct Award or Pass Through Entity	CFDA Number	Grant Number or Pass-Through Identifying Number	Program Title	Amounts Passed through to Subrecipients	Total Federal Expenditures
Direct	84.299	G00012458	Indian Education -- Special Programs for Indian Children	-	10,290
	84.299 Total			-	10,290
Direct	84.356	G00009677	Alaska Native Educational Programs	-	5,147
Direct	84.356	G00010470	Alaska Native Educational Programs	-	561,291
Direct	84.356	G00010476	Alaska Native Educational Programs	21,678	209,136
Direct	84.356	G00010501	Alaska Native Educational Programs	-	193,956
INUIT Circumpolar Conference	84.356	ICC-AK AMEND 2	Alaska Native Educational Programs	-	14,992
Sealaska Heritage Institute	84.356	305-18-1923	Alaska Native Educational Programs	-	58,533
	84.356 Total			21,678	1,043,056
Direct	84.362	G00012390	Native Hawaiian Education	-	134,662
	84.362 Total			-	134,662
Direct	84.365	G00008005	English Language Acquisition State Grants	-	199,084
Kuspuk School District	84.365	AGREEMENT DTD 1.18.18	English Language Acquisition State Grants	-	68,644
	84.365 Total			-	267,727
AK Dept Education & Early Development	84.367	ADN# 0570044/0580074	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	-	200
AK Dept Education & Early Development	84.367	ADN# 0590036	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	-	4,000
	84.367 Total			-	4,200
Direct	84.382	G00011088	Strengthening Minority-Serving Institutions	-	171,630
	84.382 Total			-	171,630
Department of Education Total				178,050	8,284,591
Department of Health and Human Services					
Direct	93.073	G00009671	Birth Defects and Developmental Disabilities - Prevention and Surveillance	23,000	256,421
Direct	93.073	G00012411	Birth Defects and Developmental Disabilities - Prevention and Surveillance	-	164,699
Direct	93.073	G00012481	Birth Defects and Developmental Disabilities - Prevention and Surveillance	3,953	89,605
	93.073 Total			26,953	510,726
Direct	93.107	G00007653	Area Health Education Centers	614,939	758,062
	93.107 Total			614,939	758,062
Direct	93.110	G00006655	Maternal and Child Health Federal Consolidated Programs	-	470,631
	93.110 Total			-	470,631
Division of Public Health	93.130	ADN#0690370	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	-	10,136
	93.130 Total			-	10,136
National AHEC Organization	93.185	SUB DTD 3/31/18 AMD #1 4/23/19	Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	-	7,981
	93.185 Total			-	7,981
Div of Pub Hlth-Women Chldrn & Fm	93.251	ADN0690042-1	Universal Newborn Hearing Screening	-	40,484
	93.251 Total			-	40,484
AK Dept Health & Social Services	93.354	ADN TBN RSA DTD 12/10/18	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	-	69,210
	93.354 Total			-	69,210
Maternal, Child & Family Health	93.505	ADN#0690009 AMD#1	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	-	81,612
	93.505 Total			-	81,612
University of Washington	93.516	UWSC8209	Public Health Training Centers Program	-	16,964
	93.516 Total			-	16,964
Governor's Council on Disability & Special Education -ANC	93.631	ADN#0690520	Developmental Disabilities Projects of National Significance	-	7,575
	93.631 Total			-	7,575
AK Dept Health & Social Services	93.669	ADN# 0690179	Child Abuse and Neglect State Grants	-	30,111
Office of Children's Services	93.669	ADN#0690337	Child Abuse and Neglect State Grants	-	9,588
	93.668 Total			-	39,699
Office of Children's Services	93.674	ADN 0680243	John H. Chafee Foster Care Program for Successful Transition to Adulthood	-	41,149
Office of Children's Services	93.674	ADN# 0690180	John H. Chafee Foster Care Program for Successful Transition to Adulthood	-	343,598
	93.674 Total			-	384,747
AK Dept Health & Social Services	93.757	ADN# 06-9-0329 / GAE 190003791	State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	-	49,839
	93.757 Total			-	49,839
Division of Behavioral Health	93.788	RSA #0690342	Opioid STR	-	56,630
	93.788 Total			-	56,630
University of Washington	93.879	SUB NO. UWSC9122 MOD2 BPO30586	Medical Library Assistance	-	34,267
	93.879 Total			-	34,267
Southcentral Foundation	93.969	MOA EFFECTIVE 5/22/19 AMEND 5	PPHF Geriatric Education Centers	-	350,770
	93.969 Total			-	350,770
Department of Health and Human Services Total				641,891	2,889,333

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended of June 30, 2019

Federal Grantor/Cluster Title/Direct Award or Pass Through Entity	CFDA Number	Grant Number or Pass-Through Identifying Number	Program Title	Amounts Passed through to Subrecipients	Total Federal Expenditures
Corporation for National and Community Services					
Serve Alaska	94.003	16CAHAK001	State Commissions	-	1,173
	94.003 Total			-	1,173
Serve Alaska	94.006	ADN# 08-2019-0130	AmeriCorps	-	414
	94.006 Total			-	414
Direct	94.013	G00011312	Volunteers in Service to America	-	5,565
	94.013 Total			-	5,565
Corporation for National and Community Services Total				-	7,151
Social Security Administration					
Direct	96.008	G00010324	Social Security - Work Incentives Planning and Assistance Program	-	75,775
	96.008 Total			-	75,775
Social Security Administration Total				-	75,775
Department of Homeland Security					
State of Alaska	97.000	590307	FEMA for 2018 Earthquake UAF MEF Earthquake Repairs	-	65,197
State of Alaska	97.000	590308	FEMA for 2018 Earthquake UAA 2018 Earthquake Response	-	1,215,642
State of Alaska	97.000	590309	FEMA for 2018 Earthquake UAF Seward MC Earthquake Repairs	-	470
State of Alaska	97.000	590399	FEMA for 2018 Earthquake SW Bragaw Earthquake Damage	-	48,333
	97.000 Total			-	1,329,643
Direct	97.044	G00011780	Assistance to Firefighters Grant	-	659,444
	97.044 Total			-	659,444
Department of Homeland Security Total				-	1,989,087
Total Other				823,108	18,542,680
Total Expenditures of Federal Awards				10,603,319	210,918,392

University of Alaska
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

(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 Uniform Guidance 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. 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, 2019 are summarized as follows:

	Amounts Disbursed
Direct Subsidized Loan	\$ 15,437,723
Direct Unsubsidized Loan	26,529,064
Direct PLUS Loan	3,407,972
	\$ 45,374,759

(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 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Name of Federal Program or Cluster	CFDA Number(s)
Research and Development Cluster	Various
Student Financial Aid Cluster	Various
Higher Education Institutional Aid	84.031

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

Auditee qualified as low-risk auditee? yes no

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditors’ Results (Continued)

Required Reporting for the Pell Grant Program:

Sample Description	OPEID	Sample		Sample was Drawn	
		Students Receiving Pell (#)	Pell Disbursed (\$)	Students Receiving Pell (#)	Pell Disbursed (\$)
Eligibility	01146200	14	\$ 56,837	3,869	\$ 14,088,738
Return of Title IV	01146200	23	\$ 56,758	537	\$ 1,521,183
Reporting to COD - 25 Disbursements (1)	01146200	9	\$ 25,955	3,869	\$ 14,088,738
Eligibility	00106300	8	\$ 32,225	1,832	\$ 6,573,916
Return of Title IV	00106300	11	\$ 36,305	316	\$ 870,870
Reporting to COD - 25 Disbursements (1)	00106300	4	\$ 10,709	1,832	\$ 6,573,916
Eligibility	00106500	2	\$ 4,893	446	\$ 1,496,818
Return of Title IV	00106500	6	\$ 11,506	84	\$ 218,582
Reporting to COD - 25 Disbursements (1)	00106500	1	\$ 1,845	446	\$ 1,496,818

(1) All 14 students tested for Reporting to COD were also tested for Eligibility

Required Reporting for the Direct Loan Program:

Sample Description	OPEID	Sample		Sample was Drawn	
		Students Receiving Direct Loan (#)	Direct Loan Disbursed (\$)	Students Receiving Direct Loan (#)	Direct Loan Disbursed (\$)
Eligibility	01146200	33	\$ 373,492	5,691	\$ 27,171,391
Return of Title IV	01146200	21	\$ 120,901	477	\$ 2,875,962
Reporting to COD - 25 Disbursements (1)	01146200	9	\$ 58,398	5,691	\$ 27,171,391
Eligibility	00106300	18	\$ 151,410	1,805	\$ 13,800,815
Return of Title IV	00106300	13	\$ 81,665	293	\$ 1,811,533
Reporting to COD - 25 Disbursements (1)	00106300	7	\$ 40,499	1,805	\$ 13,800,815
Eligibility	00106500	3	\$ 38,673	541	\$ 4,310,715
Return of Title IV	00106500	7	\$ 19,433	84	\$ 417,999
Reporting to COD - 25 Disbursements (1)	00106500	-	\$ -	541	\$ 4,310,715

(1) All 16 students tested for Reporting to COD were also tested for Eligibility

Required Reporting for Findings:

No findings involved disbursements of Pell or Direct Loan funds.

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditors’ Results (Continued)

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

Summary of Non-Compliance	Student Identifier	OPEID	Pell Disbursed (\$)	Pell Under-Payment (\$)	Pell Over-Payment (\$)	Direct Loan Disbursed (\$)	Direct Loan Under-Payment (\$)	Direct Loan Over-Payment (\$)
Use of Incorrect start and end dates for Pell Refund	Student 1	01146200	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -

Section II – Financial Statement Findings

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

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Section III – Findings and Questioned Costs – Major Federal Programs

2019 – 001

Federal Agency: U.S. Department of Education

Federal Program Title: Student Financial Aid

CFDA Number: Various

Award Period: 2018-2019

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: The Code of Federal Regulations, 34 CFR 685.309 requires that enrollment status changes for students be reported to NSLDS within 30 days or within 60 days if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status.

Condition: We noted 1 student (University of Alaska Fairbanks) out of 40 students tested, was not reported to NSLDS within the required timeframe.

Questioned costs: None

Context: The enrollment status change for 1 student was not reported to NSLDS within the required timeframe.

Cause: The Student Financial Aid Office does not have a process in place to ensure all student's status changes are reported to NSLDS within the required timeframe.

Effect: The NSLDS system is not updated with the student information which can cause overawarding should the student transfer to another institution and the students may not properly enter the repayment period.

Repeat Finding: No

Recommendation: We recommend that the registrar and the student financial aid department work together to ensure student's status is reported to NSLDS within the required timeframes.

Views of responsible officials: There is no disagreement with the audit finding.

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

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

2019 – 002

Federal Agency: U.S. Department of Education

Federal Program Title: Student Financial Aid

CFDA Number: Various

Award Period: 2018-2019

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: The Department of Education requires institutions to report the disbursement dates and amounts to the Common Origination and Disbursement (COD) system within 15 days of disbursing Pell (34 CFR 690.83(b)(2) and Direct Loan (34 CFR 685.309) funds to a student.

Condition: We noted 3 (2 from University of Alaska Southeast and 1 from University of Alaska Anchorage) out of 50 COD disbursements tested, were not reported within the required 15 days to COD.

Questioned costs: None

Context: 3 of the 50 COD disbursements had applied dates greater than 15 days from the disbursement dates.

Cause: The Student Financial Aid Office does not have a process in place to ensure all disbursements are reported within 15 days to COD.

Effect: Students interest accrues based on disbursement date reported to COD, thus interest calculation could be skewed due to the discrepancy in disbursement dates reported.

Repeat Finding: No

Recommendation: We recommend that the student financial aid department work to ensure disbursements are reported to COD within 15 days of the disbursement date.

Views of responsible officials: There is no disagreement with the audit finding.

**UNIVERSITY OF ALASKA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

Section IV – Prior Year Findings

The audit for the year ending June 30, 2018 did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).