



UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Uniform Guidance Single Audit Report

Year ended June 30, 2022

(With Independent Auditors' Reports Thereon)

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Uniform Guidance Single Audit Report

Year ended June 30, 2022

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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*

The Board of Trustees
The University of Arkansas System:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of University of Arkansas for Medical Sciences (UAMS), a campus of the University of Arkansas System, which comprise UAMS' statement of net position as of June 30, 2022, and the related statements of revenues, expenses, and changes in net position and cash flows for the for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-000 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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



UAMS' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on UAMS' response to the finding identified in our audit and described in the accompanying schedule of findings and responses. UAMS' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

KPMG LLP

Dallas, Texas
October 31, 2022



KPMG LLP
Suite 1400
2323 Ross Avenue
Dallas, TX 75201-2721

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

The Board of Trustees
The University of Arkansas System:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited University of Arkansas for Medical Sciences' (UAMS) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of UAMS' major federal programs for the year ended June 30, 2022. UAMS' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Research and Development Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, UAMS complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, UAMS complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of UAMS and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of UAMS' compliance with the compliance requirements referred to above.



Matters Giving Rise to Qualified Opinion on Research and Development Cluster

As described in the accompanying schedule of findings and questioned costs, UAMS did not comply with requirements regarding subrecipient monitoring for the Research and Development Cluster as described in finding number 2022-002. Compliance with such requirements is necessary, in our opinion, for UAMS to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to UAMS' federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on UAMS' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about UAMS' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding UAMS' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of UAMS' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of UAMS' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-004, 2022-005, 2022-006, and 2022-007. Our opinion on each major federal program is not modified with respect to these matters.



Government Auditing Standards requires the auditor to perform limited procedures on UAMS' responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. UAMS is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. UAMS' responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, 2022-003, 2022-004, 2022-005, and 2022-006 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-007 and 2022-008 to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on UAMS' responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. UAMS is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. UAMS' responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

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



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

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

Other Matter – Reissuance of Reports

The report on compliance for each major federal program and the report on internal control over compliance replace our previously issued reports dated March 8, 2023. Our report on compliance for each major program, our report on internal control over compliance, and the accompanying schedule of findings and questioned costs have been reissued to include the Education Stabilization Fund, Higher Education Emergency Relief Fund (ALN 84.425), as a major federal program and finding 2022 008.

KPMG LLP

Dallas, Texas

March 8, 2023, except for our opinion on the Education Stabilization Fund, Higher Education Emergency Relief Fund program and finding 2022-008, which are as of March 6, 2024

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2022

Federal grantor/pass-through grantors/agencies or cluster title	Assistance Listing number	Direct award or pass-through entity identifying number	Pass through to subrecipients	Federal expenditures
Research and Development Cluster				
US Department of Agriculture:				
Specialty Crop Block Grant Program – Farm Bill:				
Pass-through programs from:				
Arkansas Department of Agriculture	10.170	AM200100XXXXG031	\$ —	44,115
Agriculture and Food Research Initiative (AFRI):	10.310	Direct	—	209,223
Pass-through programs from:				
University of Arkansas at Little Rock	10.310	20186702127971	—	33,294
			<u>—</u>	<u>242,517</u>
Child and Adult Care Food Program:				
Pass-through programs from:				
Arkansas Department of Human Services	10.558	Q27	—	233,545
Delta Health Care Services Grant Program:	10.874	Direct	54,608	371,772
Pass-through programs from:				
Winrock International	10.874	6918-19-A-03	—	1,760
Winrock International	10.874	03-060-71060356	—	88,376
			<u>54,608</u>	<u>461,908</u>
Rural Development Cooperative Agreement Program:				
Pass-through programs from:				
Winrock International	10.890	6973-21-A-01	—	19,343
Total for U.S. Department of Agriculture			<u>54,608</u>	<u>1,001,429</u>
US Department of Defense:				
Issue of Department of Defense excess equipment	12.000	Direct	—	13,286
Issue of Department of Defense excess equipment	12.000	Direct	—	30,796
			<u>—</u>	<u>44,082</u>
Military Medical Research and Development	12.420	Direct	—	(31)
Military Medical Research and Development	12.420	Direct	—	50,707
Military Medical Research and Development	12.420	Direct	—	57,898
Military Medical Research and Development	12.420	Direct	7,728	77,596
Military Medical Research and Development	12.420	Direct	—	146,586
Military Medical Research and Development	12.420	Direct	—	19,129
Military Medical Research and Development	12.420	Direct	—	175,030
Military Medical Research and Development	12.420	Direct	—	211,155
Military Medical Research and Development	12.420	Direct	—	218,921
Military Medical Research and Development	12.420	Direct	—	304,190
Military Medical Research and Development	12.420	Direct	—	417,136
Military Medical Research and Development	12.420	Direct	—	495,207
Military Medical Research and Development	12.420	Direct	403,027	679,183
Pass-through programs from:				
University of Washington	12.420	ADVANCE ACCOUNT	—	14,896
University of Arkansas at Little Rock	12.420	253248-20UAMS	—	46,769
State University of New York	12.420	SUB # 116404-90	—	48,958
Armed Forces Radiobiology Res Institute	12.420	854770	—	133,421
			<u>410,754</u>	<u>3,096,750</u>
Total for Department of Defense			<u>410,754</u>	<u>3,140,831</u>

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2022

Federal grantor/pass-through grantors/agencies or cluster title	Assistance Listing number	Direct award or pass-through entity identifying number	Pass through to subrecipients	Federal expenditures
US Department of Justice:				
Miscellaneous US Department of Justice Programs	16.000	Direct	\$ —	84,400
Crime Victim Assistance/Discretionary Grants	16.582	Direct	—	977,434
Crime Victim Assistance	16.575	Direct	—	64,718
STOP School Violence	16.839	Direct	—	281,220
Total for U.S. Department of Justice			—	1,407,772
US Department of Transportation:				
State and Community Highway Safety				
Pass-through programs from:				
Arkansas State Police	20.600	OP-2021-11-11-0	2,999	31,259
Arkansas State Police	20.600	OP-2021-08-08-0	2,999	78,903
Total for U.S. Department of Transportation			5,998	110,163
US Department of the Treasury:				
Coronavirus Relief Fund	21.019	Direct	—	422,334
Total for U.S. Department of the Treasury			—	422,334
National Aeronautics and Space Administration:				
Exploration	43.003	Direct	—	644
Exploration	43.003	Direct	55,649	143,896
Pass-through programs from:				
Louisiana State University	43.003	PO-0000176465	—	223,610
			55,649	368,151
Office of STEM Engagement (OSTEM):	43.008			
Pass-through programs from:				
University of Arkansas at Little Rock	43.008	242034-21UAMS	—	25,076
Arkansas Space Grant Consortium	43.008	ADVANCE ACCOUNT	—	73,178
			—	98,253
Total for National Aeronautics and Space Administration			55,649	466,404
National Science Foundation:				
Engineering:				
Pass-through programs from:				
University of Arkansas Fayetteville	47.041	SA1910239	—	10,016
University of Arkansas Fayetteville	47.041	20311111 UA2020-192	—	25,251
			—	35,268
Integrative Activities:	47.083	Direct	—	21,706
Pass-through programs from:				
AR Economic Development Commission-AEDC	47.083	AEDC 21EPS4-000	—	1,615
Louisiana Tech University	47.083	OIA-1632891	—	2,846
Arkansas Economic Development Commission	47.083	OIA-1457888	—	11,235
Arkansas Economic Development Commission	47.083	22 EPS4-0027	—	12,738
West Virginia University	47.083	OIA-1920920	—	37,671
Arkansas Economic Development Commission	47.083	AEDC 22EPS4-001	—	48,052
Arkansas Economic Development Commission	47.083	OIA-1946391	—	202,678
			—	338,542
Biological Sciences	47.074	Direct	102,101	332,186
Total for National Science Foundation			102,101	705,996

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2022

Federal grantor/pass-through grantors/agencies or cluster title	Assistance Listing number	Direct award or pass-through entity identifying number	Pass through to subrecipients	Federal expenditures
US Department of Health and Human Services:				
Miscellaneous US Department of Health and Human Services Programs	93.000	Direct	\$ —	8,673
Miscellaneous US Department of Health and Human Services Programs	93.000	Direct	—	30,551
Miscellaneous US Department of Health and Human Services Programs	93.000	Direct	112,802	123,572
Pass-through programs from:				
Arkansas Research Alliance	93.000	HHSF22320161001	—	(5,057)
Southwest Oncology Group	93.000	S1929 IRB #2733	—	84
NRG Oncology Foundation	93.000	IRB # 260043	—	366
University of North Carolina – Chapel Hill	93.000	ADVANCE ACCOUNT	—	623
ECOG-ACRIN Cancer Research Group	93.000	IRB#260064	—	2,843
Southwest Oncology Group	93.000	PROTOCOL S1914	—	3,337
NRG Oncology Foundation	93.000	PROTOCOL# 20688	—	3,662
University of Minnesota	93.000	ADVANCE ACCOUNT	—	4,803
University of Texas Health Science Ctr in Houston	93.000	RACHER AERO HPV	—	9,616
Capital Consulting Corporation	93.000	HSH25020170038	—	11,115
Syneos Health	93.000	M200C-2101	—	16,327
Arkansas Department of Health	93.000	PO 4501924081;	—	19,850
NYU Grossman	93.000	IRB # 262004;)	—	24,487
Johns Hopkins University	93.000	ADVANCE ACCOUNT	—	30,002
Leidos Biomedical Research, Inc	93.000	20X023F TO3	—	30,837
Leidos Biomedical Research, Inc	93.000	20X023F TO8	—	37,826
Leidos Biomedical Research, Inc	93.000	16X011	—	44,974
Leidos Biomedical Research, Inc	93.000	20X023F	—	80,429
Leidos Biomedical Research, Inc	93.000	IRB# 262510; 7	—	81,784
Leidos Biomedical Research, Inc	93.000	20X023F TO 2	—	93,978
Leidos Biomedical Research, Inc	93.000	16X011	—	114,573
Arkansas Research Alliance	93.000	CLIN 0002- BIO3	36,562	117,697
Duke University	93.000	HHSO10020140002	—	154,944
Leidos Biomedical Research, Inc	93.000	16X011	—	441,959
Leidos Biomedical Research, Inc	93.000	20X023F	831	801,894
			<u>150,195</u>	<u>2,285,749</u>
Lifespan Respite Care Program:	93.072			
Pass-through programs from:				
Arkansas Department of Human Services	93.072	4600048381	—	16,236
Birth Defects and Developmental Disabilities – Prevention and Surveillance	93.073	Direct	11,353	1,015,147
Family Smoking Prevention and Tobacco Control Act Regulatory Research:				
Pass-through programs from:				
Virginia Commonwealth University	93.077	FP00012205_SA00	—	16,558
Virginia Commonwealth University	93.077	FP00006477-SA00	—	97,608
			<u>—</u>	<u>114,166</u>
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	Direct	—	957,579
Food and Drug Administration Research	93.103	Direct	—	7,569
Maternal and Child Health Federal Consolidated Programs	93.110	Direct	74,878	616,578
Pass-through programs from:				
University of Oklahoma Health Sciences Center	93.110	RS20201119-01	—	112,391
			<u>74,878</u>	<u>728,969</u>
Oral Diseases and Disorders Research:				
Pass-through programs from:				
National Institute of Dental & Craniofacial Research	93.121	1R03DE031978-01	—	5,849
Injury Prevention and Control Research and State and Community Based Programs:				
Pass-through programs from:				
Arkansas Department of Health	93.136	4600045741	—	401,720
Community Programs to Improve Minority Health Grant Program	93.137	Direct	—	45,926

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2022

Federal grantor/pass-through grantors/agencies or cluster title	Assistance Listing number	Direct award or pass-through entity identifying number	Pass through to subrecipients	Federal expenditures
Pass-through programs from: Benton County Government	93.137	FP00055659	\$ —	536,152
			—	582,079
NIEHS Superfund Hazardous Substances Basic Research and Education: Pass-through programs from: University of New Mexico	93.143	3RDD9	—	29,629
Rural Health Research Centers	93.155	Direct	—	133,651
Rural Health Research Centers	93.155	Direct	—	344,843
Rural Health Research Centers	93.155	Direct	12,615	848,965
			12,615	1,327,460
Research Related to Deafness and Communication Disorders	93.173	Direct	—	7,857
Research Related to Deafness and Communication Disorders	93.173	Direct	—	11,798
Research Related to Deafness and Communication Disorders	93.173	Direct	—	91,647
			—	111,302
Telehealth Programs	93.211	Direct	—	231,843
Pass-through programs from: University of Mississippi Medical Center	93.211	SP13997-SB7; SP	—	31,364
			—	263,207
Research and Training in Complementary and Integrative Health: Pass-through programs from: University of Mississippi	93.213	22-01-40	—	13,591
Research on Healthcare Costs, Quality and Outcomes	93.226	Direct	18,965	267,914
Pass-through programs from: Purdue University at Indianapolis	93.226	11000850-024	—	18,082
			18,965	285,997
Traumatic Brain Injury State Demonstration Grant Program	93.234	Direct	—	81,225
Mental Health Research Grants	93.242	Direct	35,695	57,266
Pass-through programs from: University of Washington	93.242	UWSC11556	—	15,504
University of Miami	93.242	OS00000548	—	16,882
University of Rochester	93.242	417724G UR FAO	—	21,571
Brown University	93.242	1577	—	76,901
			35,695	188,124
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct	—	164,322
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct	251,214	533,166
Pass-through programs from: Benton County Drug Court	93.243	5H79TI080172-03	—	13,984
Washington/Madison County Adult Drug Court	93.243	T1082976 SAMHSA	—	72,408
			251,214	783,880
Advanced Nursing Education Workforce Grant Program	93.247	Direct	—	213,052
Occupational Safety and Health Program	93.262	Direct	—	36,648
Occupational Safety and Health Program	93.262	Direct	—	112,405
			—	149,053

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2022

Federal grantor/pass-through grantors/agencies or cluster title	Assistance Listing number	Direct award or pass-through entity identifying number	Pass through to subrecipients	Federal expenditures
Alcohol Research Programs	93.273	Direct	\$ —	199,495
Alcohol Research Programs	93.273	Direct	66,730	306,223
Alcohol Research Programs	93.273	Direct	143,509	446,847
Alcohol Research Programs	93.273	Direct	320,198	539,490
Pass-through programs from:				
University of Massachusetts Medical School	93.273	SUB00000028; AD	—	22,628
			<u>530,436</u>	<u>1,514,683</u>
Drug Abuse and Addiction Research Programs	93.279	Direct	—	(257)
Drug Abuse and Addiction Research Programs	93.279	Direct	—	227
Drug Abuse and Addiction Research Programs	93.279	Direct	—	3,488
Drug Abuse and Addiction Research Programs	93.279	Direct	—	9,840
Drug Abuse and Addiction Research Programs	93.279	Direct	—	14,678
Drug Abuse and Addiction Research Programs	93.279	Direct	—	19,155
Drug Abuse and Addiction Research Programs	93.279	Direct	—	51,019
Drug Abuse and Addiction Research Programs	93.279	Direct	23,840	73,470
Drug Abuse and Addiction Research Programs	93.279	Direct	—	137,363
Drug Abuse and Addiction Research Programs	93.279	Direct	—	311,788
Drug Abuse and Addiction Research Programs	93.279	Direct	—	320,910
Drug Abuse and Addiction Research Programs	93.279	Direct	—	357,150
Drug Abuse and Addiction Research Programs	93.279	Direct	—	429,578
Pass-through programs from:				
University of California Los Angeles	93.279	5R01DA047386-02	—	6,384
Wake Forest University	93.279	7R01DA048948-04	—	8,939
The Miriam Hospital	93.279	7147185NDZ	—	10,554
InterVexion Therapeutics, LLC	93.279	U01DA045366	—	13,923
University of Texas at Dallas	93.279	ADVANCE ACCOUNT	—	36,090
Yale University	93.279	CON-80003534/GR	—	48,160
University of Kentucky Research Foundation	93.279	320004420-22-1	—	49,311
InterVexion Therapeutics, LLC	93.279	55481	—	60,336
InterVexion Therapeutics, LLC	93.279	53043, 54787; C	—	110,131
InterVexion Therapeutics, LLC	93.279	53890	—	240,199
Arkansas Childrens Research Institute	93.279	4350 OU	—	254,872
New York University	93.279	UDA013035	—	549,803
			<u>23,840</u>	<u>3,117,108</u>
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	Direct	—	231,225
Pass-through programs from:				
New Mexico State University	93.286	Q02245	—	20,774
			<u>—</u>	<u>251,999</u>
Loan Repayment for Health Disparities Research	93.307	Direct	—	10,803
Loan Repayment for Health Disparities Research	93.307	Direct	—	86,378
Loan Repayment for Health Disparities Research	93.307	Direct	—	154,213
Loan Repayment for Health Disparities Research	93.307	Direct	58,923	260,576
Loan Repayment for Health Disparities Research	93.307	Direct	—	723,236
Loan Repayment for Health Disparities Research	93.307	Direct	12,232	729,520
Loan Repayment for Health Disparities Research	93.307	Direct	—	1,289,668
Pass-through programs from:				
University of North Carolina – Chapel Hill	93.307	5R01MD013573-04	—	1,047
University of New Mexico	93.307	3RJN7	—	24,477
			<u>71,155</u>	<u>3,279,918</u>

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Trans-NIH Research Support	93.310	Direct	\$ —	57,214
Trans-NIH Research Support	93.310	Direct	—	305,959
Trans-NIH Research Support	93.310	Direct	—	647,838
Trans-NIH Research Support	93.310	Direct	—	924,540
Trans-NIH Research Support	93.310	Direct	1,994,613	2,487,905
Trans-NIH Research Support	93.310	Direct	1,790,914	7,331,061
Pass-through programs from:				
University of Chicago	93.310	AWD102706 (SUB0	—	2,082
Regents of the University of New Mexico	93.310	3RGH1	—	26,648
Duke University	93.310	A03-3943	—	30,087
University of Chicago	93.310	AWD101615(SUB00	33,821	105,821
Duke University	93.310	A03-3944	12,260	121,360
Duke University	93.310	A03-5360	—	177,329
Washington State University	93.310	1 R01 MD016526-	—	372,871
Duke University	93.310	A03-5361	—	440,247
			<u>3,831,607</u>	<u>13,030,962</u>
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319	Direct	—	88,138
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):				
Pass-through programs from:				
Arkansas Department of Health	93.323	5NU50CK000538-0	—	175,063
National Center for Advancing Translational Sciences	93.350	Direct	—	319,374
National Center for Advancing Translational Sciences	93.350	Direct	—	460,151
National Center for Advancing Translational Sciences	93.350	Direct	244,201	4,226,024
Pass-through programs from:				
Duke University	93.350	A030662	—	(43,545)
University of Pittsburgh	93.350	UL1TR001857	—	(501)
Duke University	93.350	WBSE: A034559,	—	7,612
Vanderbilt University	93.350	3UL1TR002243-04	—	48,294
			<u>244,201</u>	<u>5,017,409</u>
Research Infrastructure Programs:				
Pass-through programs from:				
University of Utah	93.351	10051759-ARK	—	8,882
Nursing Research	93.361	Direct	—	516,001
Cancer Cause and Prevention Research	93.393	Direct	—	25,819
Cancer Cause and Prevention Research	93.393	Direct	—	69,604
Cancer Cause and Prevention Research	93.393	Direct	25,947	101,521
Cancer Cause and Prevention Research	93.393	Direct	—	142,451
Cancer Cause and Prevention Research	93.393	Direct	—	223,127
Pass-through programs from:				
University of California at Berkeley	93.393	7456431	9,340	11,266
University of California Lawrence Berkeley National Laboratory	93.393	7618828	—	39,274
			<u>35,286</u>	<u>613,062</u>
Cancer Detection and Diagnosis Research	93.394	Direct	—	(1,353)
Cancer Detection and Diagnosis Research	93.394	Direct	—	112,268
Cancer Detection and Diagnosis Research	93.394	Direct	73,343	184,112
Cancer Detection and Diagnosis Research	93.394	Direct	147,781	346,296
Cancer Detection and Diagnosis Research	93.394	Direct	—	381,878
Cancer Detection and Diagnosis Research	93.394	Direct	67,872	439,638
Cancer Detection and Diagnosis Research	93.394	Direct	887,681	1,521,304
Pass-through programs from:				
Massachusetts General Hospital	93.394	5U01CA152990-10	—	24,881
CytoAstra, LLC	93.394	CYTOASTRA	—	47,282

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Fred Hutchison Cancer Research Center	93.394	1082007	\$ —	53,576
University of Arkansas at Fayetteville	93.394	UA2020-140	—	60,038
			<u>1,176,677</u>	<u>3,169,920</u>
Cancer Treatment Research	93.395	Direct	—	(9,896)
Cancer Treatment Research	93.395	Direct	—	2,250
Cancer Treatment Research	93.395	Direct	—	2,324
Cancer Treatment Research	93.395	Direct	—	346,951
Cancer Treatment Research	93.395	Direct	—	348,507
Cancer Treatment Research	93.395	Direct	8,544	352,627
Cancer Treatment Research	93.395	Direct	—	709,103
Pass-through programs from:				
University of California Los Angeles	93.395	2 UM ICAI21947-	—	(1,502)
NRG Oncology Foundation	93.395	IRB# 262562; NC	—	285
The EMMS Corporation	93.395	2UM1CA121947-09	—	596
University of Florida	93.395	UFDSP00012380	—	7,955
University of Texas-MD Anderson Cancer	93.395	3001355557	—	8,364
NRG Oncology Foundation	93.395	NRG-GY8; ADVANC	—	19,652
University of California San Francisco	93.395	12974SC; ADVANC	—	153,209
The EMMS Corporation	93.395	UM1CA121947-EMM	—	259,513
			<u>8,544</u>	<u>2,199,938</u>
Cancer Biology Research	93.396	Direct	—	47,499
Cancer Biology Research	93.396	Direct	—	292,931
Cancer Biology Research	93.396	Direct	62,574	339,326
Pass-through programs from:				
Medical College of Wisconsin	93.396	7R01CA151354-08	—	11,232
Indiana University	93.396	8594-UAMS	—	21,177
Wake Forest University	93.396	951-55811085045	—	23,174
Mayo Clinic	93.396	UNI-294728; PO	—	33,292
			<u>62,574</u>	<u>768,630</u>
Cancer Centers Support	93.397	Direct	—	(267)
Pass-through programs from:				
Roswell Park Comprehensive Cancer Center	93.397	450-01	—	38,073
			<u>—</u>	<u>37,806</u>
Cancer Research Manpower	93.398	Direct	—	93,745
Cancer Research Manpower	93.398	Direct	—	125,843
Cancer Research Manpower	93.398	Direct	—	139,242
			<u>—</u>	<u>358,830</u>
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	Direct	—	198,178
Child Care and Development Block Grant:				
Pass-through programs from:				
SRI International	93.575	Direct	—	14,398
Community-Based Child Abuse Prevention Grants	93.590	Direct	—	(65)
Children's Justice Grants to States	93.643	Direct	—	22,202
Children's Justice Grants to States	93.643	Direct	—	63,046
			<u>—</u>	<u>85,247</u>

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Emergency Grants to Address Mental and Substance Use Disorders During COVID-19				
Pass-through programs from:				
Arkansas Department of Human Services	93.665	4600046798	\$ —	1,789,512
Medical Student Education:				
Pass-through programs from:				
University of South Alabama	93.680	A19-0189-S001	—	61,431
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738	Direct	—	395,861
Opioid STR:				
Pass-through programs from:				
Arkansas Department of Human Services	93.788	4600043603	—	(12,360)
Arkansas Department of Human Services	93.788	4600044570	—	(2,498)
Arkansas Department of Human Services	93.788	4600044610	—	(347)
Arkansas Department of Human Services	93.788	4600044371	—	515
Arkansas Department of Human Services	93.788	4600047964	—	362,722
Arkansas Department of Human Services	93.788	4600047963	—	500,716
Arkansas Department of Human Services	93.788	4600047965	—	1,249,166
			<u>—</u>	<u>2,097,913</u>
Organized Approaches to Increase Colorectal Cancer Screening	93.800	Direct	248,160	458,047
Cardiovascular Diseases Research	93.837	Direct	—	(13)
Cardiovascular Diseases Research	93.837	Direct	—	19,153
Cardiovascular Diseases Research	93.837	Direct	—	21,170
Cardiovascular Diseases Research	93.837	Direct	—	35,275
Cardiovascular Diseases Research	93.837	Direct	—	70,869
Cardiovascular Diseases Research	93.837	Direct	—	475,213
Cardiovascular Diseases Research	93.837	Direct	—	625,580
Pass-through programs from:				
Rutgers The State University of New Jersey	93.837	PO#1434208_SUB	—	121,905
University of Miami	93.837	OS00000850, PO#	—	3,440
			<u>—</u>	<u>1,372,591</u>
Lung Diseases Research				
Pass-through programs from:				
RTI International	93.838	6793-02-S016	—	1,485,631
Blood Diseases and Resources Research	93.839	Direct	—	40,550
Blood Diseases and Resources Research	93.839	Direct	—	464,382
Pass-through programs from:				
University of Kentucky Research Foundation	93.839	3200003129-20-27	—	(7,911)
Biomedical Research Foundation – Arkansas	93.839	PROTOCOL #206412	—	577
University of Pennsylvania	93.839	1-R01-HL-141408	—	50,395
University of Pennsylvania	93.839	579472	—	51,630
			<u>—</u>	<u>599,624</u>
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	Direct	—	261
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	Direct	—	809
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	Direct	—	2,665
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	Direct	—	20,477
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	Direct	—	38,685
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	Direct	—	271,103
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	Direct	—	328,689

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Pass-through programs from:				
Indiana University	93.846	9275_UA	\$ —	6,453
Kitware Incorporated	93.846	K002704-00-S02	—	13,590
Northeastern University	93.846	500730-78050	—	197,640
			<u>—</u>	<u>880,373</u>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	—	(822)
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	—	319
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	—	46,316
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	—	52,419
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	—	75,289
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	—	342,065
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	Direct	2,044	359,024
Pass-through programs from:				
University of Alabama – Birmingham	93.847	000526855-006	—	8,306
Arkana Laboratories	93.847	1R41DK130702-01	—	118,115
			<u>2,044</u>	<u>1,001,031</u>
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	Direct	—	35,861
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	Direct	—	70,618
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	Direct	—	291,960
Pass-through programs from:				
University of Cincinnati	93.853	IRB # 260036	—	76
Stanford University	93.853	CONTRACT 6186550	—	774
University of California San Francisco	93.853	IRB# 288542	—	1,510
National Coordinating Center-NCC	93.853	IRB#260503	—	1,960
Emory University	93.853	A394752, ADVANC	—	38,166
			<u>—</u>	<u>440,924</u>
Allergy and Infectious Diseases Research	93.855	Direct	—	107,983
Allergy and Infectious Diseases Research	93.855	Direct	—	132,384
Allergy and Infectious Diseases Research	93.855	Direct	—	133,473
Allergy and Infectious Diseases Research	93.855	Direct	—	142,981
Allergy and Infectious Diseases Research	93.855	Direct	27,461	166,087
Allergy and Infectious Diseases Research	93.855	Direct	—	232,234
Allergy and Infectious Diseases Research	93.855	Direct	—	253,887
Allergy and Infectious Diseases Research	93.855	Direct	14,156	318,273
Allergy and Infectious Diseases Research	93.855	Direct	—	356,704
Allergy and Infectious Diseases Research	93.855	Direct	—	389,892
Allergy and Infectious Diseases Research	93.855	Direct	—	413,161
Allergy and Infectious Diseases Research	93.855	Direct	360,517	451,487
Allergy and Infectious Diseases Research	93.855	Direct	514,844	645,786
Allergy and Infectious Diseases Research	93.855	Direct	—	(71)
Allergy and Infectious Diseases Research	93.855	Direct	—	1,910
Allergy and Infectious Diseases Research	93.855	Direct	—	3,988
Allergy and Infectious Diseases Research	93.855	Direct	—	4,561
Allergy and Infectious Diseases Research	93.855	Direct	—	12,432
Allergy and Infectious Diseases Research	93.855	Direct	—	14,816
Allergy and Infectious Diseases Research	93.855	Direct	—	17,732
Allergy and Infectious Diseases Research	93.855	Direct	—	21,788
Allergy and Infectious Diseases Research	93.855	Direct	—	31,761
Allergy and Infectious Diseases Research	93.855	Direct	—	43,328
Allergy and Infectious Diseases Research	93.855	Direct	—	44,239
Allergy and Infectious Diseases Research	93.855	Direct	—	51,466

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Pass-through programs from:				
Indiana University	93.855	BL4624023UAMS	\$ —	26,374
Miriam Hospital	93.855	7147159SAM	—	17,005
Innovation Pathways	93.855	UAMS 001	—	840
East Carolina University	93.855	A20-0051-S002	—	(226)
East Carolina University	93.855	AWD-20-1838-S00	—	63,493
Nelson Scientific Labs	93.855	NSL0001, NL-001	—	65,322
			<u>916,978</u>	<u>4,165,088</u>
Biomedical Research and Research Training	93.859	Direct	—	(9,298)
Biomedical Research and Research Training	93.859	Direct	—	(1,500)
Biomedical Research and Research Training	93.859	Direct	—	(1,222)
Biomedical Research and Research Training	93.859	Direct	—	(154)
Biomedical Research and Research Training	93.859	Direct	—	(6)
Biomedical Research and Research Training	93.859	Direct	—	106
Biomedical Research and Research Training	93.859	Direct	—	13,101
Biomedical Research and Research Training	93.859	Direct	—	60,568
Biomedical Research and Research Training	93.859	Direct	—	141,969
Biomedical Research and Research Training	93.859	Direct	—	148,294
Biomedical Research and Research Training	93.859	Direct	—	162,774
Biomedical Research and Research Training	93.859	Direct	—	185,572
Biomedical Research and Research Training	93.859	Direct	—	204,775
Biomedical Research and Research Training	93.859	Direct	31,392	262,946
Biomedical Research and Research Training	93.859	Direct	—	270,333
Biomedical Research and Research Training	93.859	Direct	—	344,083
Biomedical Research and Research Training	93.859	Direct	—	358,985
Biomedical Research and Research Training	93.859	Direct	3,339	368,249
Biomedical Research and Research Training	93.859	Direct	—	385,343
Biomedical Research and Research Training	93.859	Direct	—	398,835
Biomedical Research and Research Training	93.859	Direct	—	1,710,014
Biomedical Research and Research Training	93.859	Direct	—	2,006,956
Biomedical Research and Research Training	93.859	Direct	440,564	2,174,349
Biomedical Research and Research Training	93.859	Direct	—	2,305,746
Biomedical Research and Research Training	93.859	Direct	2,949,240	4,574,041
Pass-through programs from:				
Arkansas Children's Hospital	93.859	P20GM121293	—	(4,166)
Arkansas Children's Research Institute	93.859	034516 – UAMS E	—	(1,884)
Arkansas Children's Research Institute	93.859	GR034486	—	(1,804)
Arkansas Children's Research Institute	93.859	GR034487	—	(176)
Arkansas Children's Research Institute	93.859	GR034974	—	3,155
Arkansas Children's Research Institute	93.859	5P20GM109096-05	—	11,275
Arkansas Children's Research Institute	93.859	4265	—	13,727
Johns Hopkins University	93.859	R01M118760	—	15,329
University of Arkansas at Fayetteville	93.859	UA2021-254; ADV	—	56,124
University of New Mexico	93.859	3REY1	29,968	57,329
Arkansas Children's Research Institute	93.859	034976-SWINDLE	20,067	63,428
Arkansas Children's Research Institute	93.859	4265 STEWART	—	78,659
Oklahoma Medical Research Foundation	93.859	0348-01-02-0	—	131,888
Arkansas Children's Research Institute	93.859	ACRI # 034488 -	—	267,170
University of Arkansas at Fayetteville	93.859	UA2021-265; ADV	—	282,801
			<u>3,474,570</u>	<u>17,037,714</u>

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Child Health and Human Development Extramural Research	93.865	Direct	\$ (4,000)	(4,000)
Child Health and Human Development Extramural Research	93.865	Direct	—	2,612
Child Health and Human Development Extramural Research	93.865	Direct	—	7,443
Child Health and Human Development Extramural Research	93.865	Direct	—	8,400
Child Health and Human Development Extramural Research	93.865	Direct	—	87,343
Child Health and Human Development Extramural Research	93.865	Direct	—	110,050
Child Health and Human Development Extramural Research	93.865	Direct	—	647,196
Pass-through programs from:				
University of Alabama – Birmingham	93.865	000507132-SC001	—	(23,794)
University of Minnesota	93.865	N008455403	—	33,219
HMH Hospitals Corporation	93.865	3R01HD090180-05	—	91,055
Eunice Kennedy Shriver Nat Institute of Child HHD	93.865	1R01HD105412-01	—	147,595
			<u>(4,000)</u>	<u>1,107,120</u>
Aging Research	93.866	Direct	—	(25)
Aging Research	93.866	Direct	—	86,390
Aging Research	93.866	Direct	41,115	185,223
Aging Research	93.866	Direct	37,465	262,132
Aging Research	93.866	Direct	—	354,658
Aging Research	93.866	Direct	—	441,624
Pass-through programs from:				
National Inst on Aging pt Medical University of South Carolina	93.866	MUSC14-076	—	(4,864)
University of Toledo, Health Science Campus	93.866	N-2022-29	—	11,210
University of California San Francisco	93.866	11658SC	—	32,190
Oregon Health & Science University	93.866	1R01AG055681-01	—	38,908
Oregon Health & Science University	93.866	1013624_UAMS	—	38,908
			<u>78,580</u>	<u>1,446,354</u>
Vision Research:				
Pass-through programs from:				
National Eye Institute	93.867	4R00EY029373-03	—	69,463
Maternal, Infant and Early Childhood Homevisiting Grant:				
Pass-through programs from:				
Arkansas Children's Hospital	93.870	HRSA/ACH-AR HOM	—	427,472
Primary Care Training and Enhancement:				
Pass-through programs from:				
University of South Alabama	93.884	A21-0148-S001	—	27,301
Medical Library Assistance	93.879	Direct	51,102	61,606
National Bioterrorism Hospital Preparedness Program:				
Pass-through programs from:				
Arkansas Department of Health	93.889	4502072781; (45	—	197,642
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement:				
Pass-through programs from:				
Arkansas Rural Health Partnership	93.912	G25RH32922	—	(163)
Rural Health	93.912	1 D04RH40292-01	—	102,162
			<u>—</u>	<u>101,999</u>

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Block Grants for Prevention and Treatment of Substance Abuse	93.959	Direct	\$ —	389,502
PPHF Geriatric Education Centers	93.969	Direct	—	54
Preventive Health and Health Services Block Grant	93.991	Direct	—	7,680
HIV Prevention Activities Health Department Based	93.940			
Pass-through programs from:				
Arkansas Department of Health	93.940	4600043462-A3	—	54,550
Arkansas Department of Health	93.940	4600049373	—	141,168
			<u>—</u>	<u>195,718</u>
Total for U.S. Department of Health and Human Services			<u>11,306,668</u>	<u>79,825,344</u>
Total for Research and Development Cluster			<u>11,935,778</u>	<u>87,080,272</u>
Head Start Cluster:				
US Department of Health and Human Services:				
Head Start	93.600	Direct	—	18
Head Start	93.600	Direct	—	563
Head Start	93.600	Direct	—	20,271
Head Start	93.600	Direct	—	344,117
Head Start	93.600	Direct	—	2,745,105
Head Start	93.600	Direct	—	5,308,538
Pass-through programs from:				
Arkansas Department of Human Services	93.600	HEAD START	—	169,435
			<u>—</u>	<u>8,588,047</u>
Total for U.S. Department of Health and Human Services			<u>—</u>	<u>8,588,047</u>
Total for Head Start Cluster			<u>—</u>	<u>8,588,047</u>
Student Financial Aid Cluster:				
US Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007	Direct	—	28,857
Federal Perkins Loan Program Federal Capital Contributions	84.038	Direct	—	193,163
Federal Pell Grant Program	84.063	Direct	—	1,453,603
Federal Direct Student Loans	84.268	Direct	—	52,597,865
Subtotal – Direct Award			<u>—</u>	<u>54,273,488</u>
Total for U.S. Department of Education			<u>—</u>	<u>54,273,488</u>
US Department of Health and Human Services:				
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342	Direct	—	3,932,123
Nursing Student Loans	93.364	Direct	—	113,014
Total for U.S. Department of Health and Human Services			<u>—</u>	<u>4,045,137</u>
Total for Student Financial Aid Cluster			<u>—</u>	<u>58,318,626</u>

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Other:				
Corporation for National and Community Service:				
Training and Technical Assistance:				
Pass-through programs from:				
AmeriCorp	94.009	21VSGAR0030	\$ —	49,852
Total for Corporation for National and Community Service			—	49,852
Department of Homeland Security:				
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Direct	—	2,089,994
Total for Department of Homeland Security			—	2,089,994
US Department of Agriculture:				
Distance Learning and Telemedicine Loans and Grants	10.855	Direct	—	367,116
Total for U.S. Department of Agriculture			—	367,116
US Department of Justice:				
Crime Victim Assistance				
Pass-through programs from:				
Arkansas Department of Finance & Administration	16.575	211601-20VG	—	134,613
Total for U.S. Department of Justice			—	134,613
US Department of Commerce:				
Economic Adjustment Assistance	11.307	Direct	—	128,048
Total for U.S. Department of Commerce			—	128,048
US Department of Justice – Pass Through Award:				
Harold Rogers Prescription Drug Monitoring Program				
Pass-through programs from:				
Arkansas Department of Health	16.754	4600043729	—	47,978
Total for U.S. Department of Justice			—	47,978
US Department of Labor:				
Occupational Safety and Health Susan Harwood Training Grants	17.502	Direct	—	56,847
Total for U.S. Department of Labor			—	56,847
Federal Communications Commission:				
COVID-19 Telehealth Program	32.006	Direct	—	1,033,940
Total for Federal Communications Commission			—	1,033,940
National Science Foundation:				
Integrative Activities:				
Pass-through programs from:				
AR Science & Technology Authority	47.083	20-EPS3-0013	—	2,086
Total for National Science Foundation			—	2,086

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2022

Federal grantor/pass-through grantors/agencies or cluster title	Assistance Listing number	Direct award or pass-through entity identifying number	Pass through to subrecipients	Federal expenditures
US Department of Education – Direct Award				
COVID-19 – Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E	Direct	\$ —	1,250,883
COVID-19 – HEERF Institutional Portion	84.425F	Direct	—	1,905,383
Total for Education Stabilization Fund			—	3,156,266
Total for U.S. Department of Education			—	3,156,266
US Department of Health and Human Services				
Miscellaneous US Department of Health and Human Services Programs:				
Pass-through programs from:				
Arkansas Department of Workforce Services	93.000	ADVANCE ACCOUNT	—	898
Arkansas Department of Human Services	93.000	AR DHS BETTER B	—	4,674
Arkansas Department of Health	93.000	CDC-RFA-AT21-2103	—	81,062
			—	86,635
Maternal and Child Health Federal Consolidated Programs	93.110	Direct	—	55,957
Maternal and Child Health Federal Consolidated Programs	93.110	Direct	45,851	57,809
Maternal and Child Health Federal Consolidated Programs	93.110	Direct	10,969	155,963
			56,820	269,729
National Organizations of State and Local Officials	93.011	Direct	1,293,062	2,080,671
Sexual Risk Avoidance Education	93.060	Direct	99,626	239,089
Sodium Reduction in Communities	93.082	Direct	—	124,775
Area Health Education Centers	93.107	Direct	—	1,150,258
Injury Prevention and Control Research and State and Community Based Programs:				
Pass-through programs from:				
Arkansas Department of Health	93.136	4600049023	—	82,750
Arkansas Department of Health	93.136	4600043966	—	361,598
			—	444,348
Community Programs to Improve Minority Health Grant Program	93.137	Direct	40,520	238,514
Telehealth Programs	93.211	Direct	—	14,432
Telehealth Programs	93.211	Direct	—	123,535
Telehealth Programs	93.211	Direct	17,000	195,773
			17,000	333,740
Traumatic Brain Injury State Demonstration Grant Program	93.234	Direct	—	4,570
Traumatic Brain Injury State Demonstration Grant Program	93.234	Direct	—	64,221
			—	68,791
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct	—	254,837
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct	282,682	381,149
			282,682	635,986
Poison Center Support and Enhancement Grant	93.253	Direct	—	215,204
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises:				
Pass-through programs from:				
Arkansas Department of Health	93.391	4600050833	—	4,241
Arkansas Department of Health	93.391	4600050441	—	25,311
			—	29,552
Community Health Workers for Public Health Response and Resilience				
Pass-through programs from:				
Benton County Government	93.495	FP00055874	—	828,746

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2022

Federal grantor/pass-through grantors/agencies or cluster title	Assistance Listing number	Direct award or pass-through entity identifying number	Pass through to subrecipients	Federal expenditures
Teaching Health Center Graduate Medical Education Payment	93.530	Direct	\$ —	16,955
Teaching Health Center Graduate Medical Education Payment	93.530	Direct	—	246,350
Teaching Health Center Graduate Medical Education Payment	93.530	Direct	—	373,060
			<u>—</u>	<u>636,365</u>
Temporary Assistance for Needy Families	93.558	Direct	—	579,375
COVID-19 Provider Relief Fund	93.498	Direct	—	33,519,078
State Physical Activity and Nutrition (SPAN)	93.439	Direct	90,564	631,875
COVID-19 Claims Reimbursements for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.461	Direct	—	3,685,899
Children's Justice Grants to States	93.643	Direct	18,032	31,871
Medical Student Education	93.680	Direct	248,000	4,999,959
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738	Direct	—	798,739
Elder Abuse Prevention Interventions Program:				
Pass-through programs from:				
Arkansas Department of Human Services	93.747	4600043602	—	46,154
Medical Library Assistance				
Pass-through programs from:				
University of North Texas Health Science Center at Fort Worth	93.879	RF00227-2022-00	—	4,044
Primary Care Training and Enhancement	93.884	Direct	—	459,185
Healthy Start Initiative	93.926	Direct	—	1,045,142
Block Grants for Prevention and Treatment of Substance Abuse:				
Pass-through programs from:				
Arkansas Department of Human Services	93.959	4600036835	—	235,920
PPHF Geriatric Education Centers	93.969	Direct	179,068	831,204
Preventive Health and Health Services Block Grant				
Pass-through programs from:				
Arkansas Department of Health	93.991	4600049575	—	25,758
Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	93.998	Direct	—	562,063
Total for U.S. Department of Health and Human Services			<u>2,325,375</u>	<u>54,838,669</u>
Total for other federal expenses			<u>2,325,375</u>	<u>61,905,407</u>
Total			<u>\$ 14,261,152</u>	<u>215,892,352</u>

See accompanying notes to schedule of expenditures of federal awards.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Notes to Schedule of Expenditures of Federal Awards

June 30, 2022

(1) Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. Expenditures are recognized as they are incurred.

(2) Loans and Loan Guarantees

Federal awards expended under the following loan programs were determined based on the value of new loans made during the year, plus the balance of loans from previous years, for which the federal government imposes continuing compliance requirements, cash, or administrative cost allowance received. The outstanding balance as of June 30, 2022 of these loans is:

			<u>Balance of Loans</u>	<u>New Loans</u>
Federal Perkins Loan Programs	ALN No	84.038	\$ 315,465	—
Health Professions Student Loans	ALN No	93.342	4,710,293	1,154,469
Nursing Student Loans	ALN No	93.364	<u>389,665</u>	<u>113,014</u>
			<u>\$ 5,415,423</u>	<u>1,267,483</u>

University of Arkansas for Medical Sciences (UAMS) currently participates in the Federal Direct Student Loan Program (Direct Loan Program). Proceeds under the Direct Loan Program are disbursed by the federal government, rather than a lending institution, with UAMS providing various administrative support. As UAMS is only responsible for certain administrative duties, outstanding loans are not included in UAMS' financial statements.

(3) Indirect Costs

UAMS does not charge indirect costs to its federal awards based on the 10% de minimis cost rate, as described in Section 200.414 of the Uniform Guidance as it is not applicable to UAMS.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

(1) Summary of Auditors' Results

- (a) Type of report issued on whether the financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the financial statements:
- Material weaknesses: **No**
 - Significant deficiencies: **Yes**
- (c) Noncompliance material to the financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
- Material weaknesses: **Yes**
 - Significant deficiencies: **Yes**
- (e) Type of report issued on compliance for major programs:
- Research and Development Cluster – **Qualified**
 - COVID-19 – Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution **Unmodified**
 - COVID-19 – HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund – **Unmodified**
 - Head Start Cluster – **Unmodified**
 - Medical Student Education Program – **Unmodified**
 - COVID-19 – Education Stabilization Fund, Higher Education Emergency Relief Fund Program – **Unmodified**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (g) Major programs:
- Research and Development Cluster – various Assistance Listing numbers
 - COVID-19 – Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution – Assistance Listing #93.498
 - COVID-19 – HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund – Assistance Listing #93.461
 - Head Start Cluster – Assistance Listing #93.600
 - Medical Student Education Program – Assistance Listing #93.680
 - COVID-19 – Education Stabilization Fund, Higher Education Emergency Relief Fund Program – Assistance Listing #84.425E and #84.425F
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee: **No**

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

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

Reference Number: 2022 – 000

Criteria: Construction in Progress (CIP) projects should be transferred from CIP to fixed assets upon completion.

Condition: CIP projects were not appropriately transferred from CIP to fixed assets upon completion. UAMS identified and corrected additional depreciation expense of \$2,737,229 for the year ended June 30, 2022.

Cause: UAMS did not have an adequate process to identify CIP assets that should be placed in service and depreciated.

Effect: Depreciation expense was under recorded by \$2,737,229.

Recommendation: We recommend that management should ensure there is a control to review the accuracy of the placed in-service dates and ensure the assets have been appropriately transferred from CIP to fixed assets.

View of responsible officials: UAMS has reviewed the project capitalization process. Beginning with the second quarter of fiscal year 2023, CIP will be reviewed monthly to ensure timeliness of capitalization of completed projects.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

(3) Findings and Questioned Costs Relating to Federal Awards

Finding number:	2022-001
Type of finding:	Material weakness in internal control and noncompliance
Federal program:	Research and Development Cluster – various Assistance Listing numbers
Federal agency:	Various
Pass-through entity:	Various
Federal award year:	July 1, 2021 to June 30, 2022
Compliance Requirement:	Cash management

Criteria

The requirements for cash management are contained in Section 200.305 of Title 2 U.S. Code of Federal Regulations Part 200 (2 CFR 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), the A-102 Common Rule (§_21), OMB Circular A-110 (2 CFR section 215.22), Treasury regulations at 31 CFR part 205, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

When entities are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government.

Additionally, Section 200.303 of the Uniform Guidance indicates that the nonfederal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The Uniform Guidance also indicates that these internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” (Green Book) issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The Office of Management and Budget (OMB) has clarified that the references to the Green Book and COSO were only provided as best practices and not requirements.

Condition

During our test work over the Research and Development Cluster, we selected a sample of expenditures and cash draws/issued invoices to sponsors to verify the expenditures were paid prior to the date of the reimbursement request. We also verified the cash draw was supported by a detail of expenditures that reconciled. For the Research and Development Cluster, we noted 7 expenditures that totaled \$4,061 of our sample of 40 expenditures that totaled \$95,703 were not paid prior to the reimbursement request. Additionally, we noted 7 draws of our sample of 25 where the draw was over drawn. The total overdraw was \$20,298 of the total cash draws tested of \$601,919. Additionally, we noted 3 draws were not supported by a detail of expenditures that reconciled. The variance difference was \$466.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Cause

UAMS did not maintain adequate support for cash draws causing unreconciled variances in the draw request detail. Additionally, cash draws were not appropriately reviewed to ensure that the expenditures were paid prior to the reimbursement requests.

Effect

Failure to properly complete cash draws may prevent UAMS from being in compliance with the requirements set forth by the Uniform Guidance.

Questioned costs

\$463 related to interest on the over draw

\$466 related to unreconciled variances between the cash draw and the expenditure detail

\$929 total questioned costs

Questioned costs related to the instances where the expenditure was not paid prior to the reimbursement request are not determinable.

Statistical Sample

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

Repeat Finding

A similar finding was reported in prior year audit.

Recommendation

We recommend that management design and implement internal controls that will ensure that program costs are paid before a request for reimbursement is made. Additionally, we recommend that management keep records of what expenditures make up each draw.

View of responsible officials

We concur with the finding. The instances where expenditures were not paid prior to the reimbursement request was noted in the prior year audit and was corrected as soon as the finding was communicated to management. The exceptions identified in the current year audit were prior to the control process changes made by management to ensure all expenses are paid before reimbursement is requested. There were no exceptions noted after the date of the change from the prior year audit. During the fiscal year, the grants accounting office experienced a significant turnover in staff and leadership in addition to implementing a new financial system. With the new director and staff in place and completing the implementation of the financial system, we believe adequate controls have been established and are working properly to ensure compliance with cash management regulations.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Finding number:	2022-002
Type of finding:	Material weakness in internal control and material noncompliance
Federal program title:	Research and Development Cluster – various Assistance Listing numbers
Federal agency:	Various
Pass-through entity:	Various
Federal award year:	July 1, 2021 to June 30, 2022
Compliance Requirement:	Subrecipient monitoring

Criteria

The requirements for subrecipient monitoring are contained in Sections 200.330, .331, and .501(h) of Title 2 U.S. Code of Federal Regulations Part 200 (2 CFR 200), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance), 31 USC 7502(f)(2) (Single Audit Act Amendments of 1996), Federal awarding agency regulations, and the terms and conditions of the award.

When a pass-through entity (PTE) transfers awards to a subrecipient, the PTE must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

Conditions Found

During our testwork over the Research and Development Cluster, we discovered that UAMS did not appropriately monitor subrecipient activities. UAMS is obligated to monitor the activities of subrecipients, including tracking subrecipient audits, requests, and other correspondence related to follow-up of corrective action items. UAMS did not complete these procedures.

Cause

UAMS did not have the personnel capacity during FY22 to effectively monitor subawards.

Effect

Failure to properly monitor subrecipients may prevent UAMS from being in compliance with the requirements set forth by the Uniform Guidance.

Questioned costs

Questioned costs are not determinable. Amounts passed through to subrecipients in FY22 totaled 11,860,890.

Statistical Sample

Not applicable

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Repeat Finding

A similar finding was not reported in prior year audit.

Recommendation

We recommend that UAMS ensures the subrecipient monitoring compliance requirements are performed.

View of responsible officials

We concur with the finding. Due to staffing shortages and the implementation of a new financial system, we were unable to perform certain procedures related to subrecipient monitoring during the fiscal year. Management is hiring a new staff member who will be dedicated to ensure all activities related to subrecipient monitoring are in compliance with federal and program regulations.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Findings and Questioned Costs Relating to Federal Awards

Finding number:	2022-003
Type of finding:	Material Weakness in internal control
Federal program title:	Research and Development Cluster – various Assistance Listing numbers
Federal agency:	Various
Pass-through entity:	Various
Federal award year:	July 1, 2021 to June 30, 2022
Compliance Requirement:	Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Period of Performance

Criteria

Per Federal Regulations Part 200 (2 CFR 200), *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), management must maintain several review procedures to ensure the grant program is operating as expected and all control and compliance procedures are being followed.

Conditions Found

The engagement team evaluated two internal control deficiencies that were identified during our audit procedures. These deficiencies arose due to a lack of management review of the compliance and control requirements for the program related to allowable costs – facilities and administration charges and period of performance.

Cause

During FY22, UAMS was working on the transition of enterprise systems away from SAP to Workday. This caused numerous constraints on the UAMS team and caused some controls, such as management review, to be overlooked. The UAMS team lacked the capacity to appropriately review all aspects of their processes related to allowable costs – facilities and administration charges and period of performance.

Effect

Failure to properly perform management review of compliance requirements may prevent UAMS from being in compliance with the requirements set forth by the Uniform Guidance.

Known questioned costs

None

Statistical Sample

Not applicable

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Repeat Finding

A similar finding was not reported in prior year audit.

Recommendation

We recommend that management perform detailed review of all compliance requirements to ensure proper controls are in place and operating effectively and to help ensure compliance with program compliance requirements.

View of responsible officials

During the fiscal year, the grants accounting office experienced a significant turnover in staff and leadership in addition to implementing a new financial system. With the new director and staff in place and completing the implementation of the financial system, we believe adequate controls have been established and are working properly to ensure compliance with federal and program regulations.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Findings and Questioned Costs Relating to Federal Awards

Finding number: 2022-004

Type of finding: Material weakness in internal control and material noncompliance

Federal program title: Research and Development Cluster – various Assistance Listing numbers

Federal agency: Various

Pass-through entity: Various

Federal award year: July 1, 2021 to June 30, 2022

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

Criteria

Per Federal Regulations Part 200 (2 CFR 200), *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), costs must be adequately documented.

Conditions Found

We selected a sample of 40 expenditures totaling \$121,033 to test activities allowed or unallowed and allowable costs/cost principles of the total population of \$11,464,188. We noted 2 samples totaling \$512 where adequate documentation to support the expenditure was not maintained, and therefore were considered unallowable.

Cause

UAMS did not maintain adequate support for each expenditure.

Effect

Failure to properly maintain adequate support for each expenditure may prevent UAMS from being in compliance with the requirements set forth by the Uniform Guidance.

Known questioned costs

\$512

Statistical Sample

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

Repeat Finding

A similar finding was not reported in prior year audit.

Recommendation

We recommend that management design and implement internal controls that will ensure that all required support to adequately support expenditures is maintained.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

View of responsible officials

We concur with the finding. The two exceptions noted were both unusual circumstances. With the additional staff and implementation of the new financial system, we believe established controls will ensure all expenditures are adequately supported and supporting documents are maintained.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Findings and Questioned Costs Relating to Federal Awards

Finding number:	2022-005
Type of finding:	Material weakness in internal control and noncompliance
Federal program title:	COVID-19 – HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the Covid-19 Coverage Assistance Fund, Assistance Listing No. 93.461
Federal agency:	U.S. Department of Health and Human Services
Pass-through entity:	Not applicable
Federal award year:	July 1, 2021 to June 30, 2022
Compliance Requirement:	Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Criteria

Charges to the HRSA COVID-19 Uninsured Program must adhere to the applicable terms and conditions of the award. As described in the terms and conditions of the HRSA COVID-19 Uninsured Program federal award, services not covered by traditional Medicare will not be covered under this program and services for any treatment without a COVID-19 primary diagnosis are excluded, except for 1) pregnancy when the COVID-19 diagnosis code may be listed as secondary; 2) hospice services; and 3) outpatient prescription drugs.

Additionally, 2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and the terms and conditions of the federal award.

Conditions Found

We selected a sample of 60 patient samples that had claims and payments from HRSA totaling \$1,311,291. We noted 3 patients from our sample that had claims and payments from HRSA totaling \$7,615 for which services for treatment did not meet the COVID-19 primary diagnosis criteria, and therefore were considered unallowable activities.

Additionally, UAMS did not have adequate internal controls to ensure accurate diagnosis codes were documented for the non-COVID-19 related services provided.

Cause

In discussing these conditions with UAMS, they stated that claims were not appropriately allocated between reimbursable COVID-19 tests and non-reimbursable visits using a non-COVID-19 primary diagnosis code and these claims were not effectively reviewed prior to submission to HRSA.

Effect

Failure to properly allocate services and use the proper diagnosis codes could result in unallowable activities under the HRSA COVID-19 Uninsured Program.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Known questioned costs

\$7,615

Statistical Sample

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

Repeat Finding

A similar finding was reported in prior year audit.

Recommendation

We recommend that management review its current process for entering and reviewing diagnosis codes to ensure proper diagnosis codes are documented for all services in accordance with the federal award programs terms and conditions.

View of responsible officials

We concur with the finding. Fiscal year 2021 was the first time UAMS received funds for patient reimbursements through a Federal program that was required to be reported on the SEFA. The fiscal year 2021 expenditures were audited during fiscal year 2023, at the same time fiscal year 2022 expenditures were audited. The same exception was noted across both years and reported to management after the close of fiscal year 2022. The HRSA program ended and UAMS is no longer billing for these services. The charges and billing for the HRSA program was a very unique set of circumstances due to the pandemic. In the future, if such a program were available that required a review of diagnosis against a certain set of treatment and diagnostic charges, further program development of the IT systems will be put into place or a manual review will be developed and implemented.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Findings and Questioned Costs Relating to Federal Awards

Finding number: 2022-006

Type of finding: Material weakness in internal control and material noncompliance

Federal program: Medical Student Education, Assistance Listing No. 93.680

Federal agency: US Department of Health and Human Services

Pass-through entity: Not applicable

Federal award year: July 1, 2021 to June 30, 2022

Compliance Requirement: Cash management

Criteria

The requirements for cash management are contained in Section 200.305 of Title 2 U.S. Code of Federal Regulations Part 200 (2 CFR 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), the A-102 Common Rule (§_.21), OMB Circular A-110 (2 CFR section 215.22), Treasury regulations at 31 CFR part 205, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

When entities are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government.

Additionally, Section 200.303 of the Uniform Guidance indicates that the nonfederal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The Uniform Guidance also indicates that these internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” (Green Book) issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The Office of Management and Budget (OMB) has clarified that the references to the Green Book and COSO were only provided as best practices and not requirements.

Condition

During our test work over the Medical Student Education Program, we selected a sample of expenditures and cash draws/issued invoices to sponsors to verify the expenditures were paid prior to the date of the reimbursement request. We also verified the cash draw was supported by a detail of expenditures that reconciled. For the Medical Student Education Program, we noted 3 expenditures totaling \$105,643 of our sample of 40 expenditures totaling \$556,930 were not paid prior to the reimbursement request. Additionally, we noted 2 draws of our sample of 13 where the draw was over drawn. The total overdraw was \$69,800 of the total cash draws tested of \$3,945,157. Additionally, we noted 9 draws were not supported by a detail of expenditures that reconciled. The variance difference was \$48,745.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Cause

UAMS did not maintain adequate support for cash draws causing unreconciled variances in the draw request detail. Additionally, cash draws were not appropriately reviewed to ensure that the expenditures were paid prior to the reimbursement requests.

Effect

Failure to properly complete cash draws may prevent UAMS from being in compliance with the requirements set forth by the Uniform Guidance.

Questioned costs

\$246 related to interest on the over draw

\$48,745 related to unreconciled variances between the cash draw and the expenditure detail

\$48,991 total questioned costs

Questioned costs related to the instances where the expenditure was not paid prior to the reimbursement request are not determinable.

Statistical Sample

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

Repeat Finding

A similar finding was not reported in prior year audit.

Recommendation

We recommend that management design and implement internal controls that will ensure that program costs are paid before a request for reimbursement is made. Additionally, we recommend that management keep records of what expenditures make up each draw.

View of responsible officials

We concur with the finding. The instances where expenditures were not paid prior to the reimbursement request was noted in the prior year audit and was corrected as soon as the finding was communicated to management. The exceptions identified in the current year audit were prior to the control process changes made by management to ensure all expenses are paid before reimbursement is requested. There were no exceptions noted after the date of the change from the prior year audit. During the fiscal year, the grants accounting office experienced a significant turnover in staff and leadership in addition to implementing a new financial system. With the new director and staff in place and completing the implementation of the financial system, we believe adequate controls have been established and are working properly to ensure compliance with cash management regulations.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Findings and Questioned Costs Relating to Federal Awards

Finding number: 2022-007

Type of finding: Significant deficiency in internal control and material noncompliance

Federal program: Head Start Cluster, Assistance Listing No. 93.600

Federal agency: US Department of Health and Human Services

Pass-through entity: Not applicable

Federal award year: July 1, 2021 to June 30, 2022

Compliance Requirement: Reporting

Criteria

The requirements for reporting are contained in Section 200.328 which states unless otherwise approved by OMB, the Federal awarding agency must solicit only the OMB-approved governmentwide data elements for collection of financial information (at time of publication the Federal Financial Report or such future, OMB-approved, governmentwide data elements available from the OMB-designated standards lead. This information must be collected with the frequency required by the terms and conditions of the Federal award.

Condition

During our test work over the Head Start program, we identified the annual Federal Financial Report (FFR) is due 90 days after the budget end period. The budget end period for project id #G2-54027 was October 31, 2021. However, the annual FFR was not submitted until January 17, 2023.

Additionally, the annual Real Property Status Report (Form SF-429) for all Head Start grants is due the same time the annual FFR is submitted. The budget period end dates are October 31, 2021, resulting in a due date of January 30, 2022 for the SF-429 report. However, the report was not submitted by UAMS until January 30, 2023.

Cause

There were multiple accounts at UAMS that required reconciliation, resulting in an untimely process and a delayed submission of the Annual FFR. UAMS failed to submit the Real Property Status Report until requested by KPMG.

Effect

Failure to properly submit timely reporting submissions may prevent UAMS from being in compliance with the requirements set forth by the Uniform Guidance.

Questioned costs

None

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Statistical Sample

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

Repeat Finding

A similar finding was not reported in prior year audit.

Recommendation

We recommend that management design and implement internal controls that will ensure that all required reports are submitted timely.

View of responsible officials

We concur with the finding. The Head Start program has a dedicated financial manager position responsible for the daily operations and oversee the activities of the various grants. The position was vacant for a significant part of fiscal year 2022. Once the position was filled, the grants accounting team worked with the new financial manager to reconcile the various grants under the Head Start program. The reconciliation process took longer than anticipated causing the late submission of the FFR. The program financial manager was not aware that the SF-429 report was due until it was requested by the auditors. Management plans to hire an additional grants accounting staff member who will be dedicated to monitoring the head start program for compliance with Federal and program regulations and ensure reports are completed and filed timely.

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Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Findings and Questioned Costs Relating to Federal Awards

Finding number: 2022-008

Type of finding: Significant deficiency in internal control

Federal program: COVID-19 Education Stabilization Fund, Higher Education Emergency Relief Fund, Assistance Living No. 84.425F

Federal agency: US Department of Education

Pass-through entity: Not applicable

Federal award year: May 7, 2020 to June 30, 2023

Compliance Requirement: Procurement and Suspension and Debarment

Criteria

UAMS follows the State of Arkansas purchasing policies and procedures. Competitive Bid Quote Purchases (\$20,000 to \$75,000) require the requestor to price the good/service being purchased with at least three vendor quotes. Amounts less than \$20,000 require one vendor quote.

2 CFR 200.303 requires non-Federal entities receiving Federal awards to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to comply with the State of Arkansas purchasing policies and procedures.

Condition

During our test work over the Education Stabilization Fund, Higher Education Emergency Relief Fund program, we identified one of 17 procurements where only one vendor quote was obtained when the purchase amount was approximately \$21,400.

Cause

The original quote was less than \$20,000 resulting in the requestor only obtaining the one quote as allowed per the State of Arkansas procurement policies. Upon final invoicing for the service, the price exceeded \$20,000 and the requestor did not go back and amend the documentation with a sole source form explaining the circumstances and obtaining appropriate approvals for the increased price.

Effect

Failure to properly document procurements could result in noncompliance with the State of Arkansas procurement policies and procedures and/or the use of an inappropriate vendor.

Questioned costs

None

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs (Reissued)

June 30, 2022

Statistical Sample

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

Repeat Finding

A similar finding was not reported in prior year audit.

Recommendation

We recommend that management design and implement internal controls that will ensure the State of Arkansas procurement policies and procedures are adhered to in the event the original vendor cost increases resulting in the procurement requiring additional justification/documentation.

View of responsible officials

In April 2022, a restructure of the procurement team was completed, and a new APO was appointed. In July 2022, UAMS implemented a new financial system and updated procedures and processes around procurement contracting. The new system allows all documents to remain as attachments in the system and available to reviewers and approvers at each step in the procurement process. Staff dedicated to procurement contracting have been trained to ensure all required documents are provide in accordance with State procurement laws.