



**UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES**

Reports on Federal Awards in Accordance  
with the Uniform Guidance

June 30, 2021

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Table of Contents

	<b>Page(s)</b>
Schedule of Expenditures of Federal Awards	1–8
Notes to Schedule of Expenditures of Federal Awards	9
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 <i>Government Auditing Standards</i>	10–11
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	12–14
Schedule of Findings and Questioned Costs	15–17

**UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES**

Schedule of Expenditures of Federal Awards

June 30, 2021

Federal grantor/pass-through program cluster title	Assistance Listing number	Pass-through entity	Pass-through entity identifying number	Federal expenditures	Subaward expenditures
Research and Development Cluster:					
U.S. Department of Agriculture:					
Specialty Crop Block Grant Program – Farm Bill	10.170			\$ 14,185	—
Consumer Data And Nutrition Research	10.253	UACES	59-5000-6-0070	2	—
Agriculture And Food Research Initiative (Afri)	10.310	UNIVERSITY OF ARKANSAS AT LITTLE ROCK	253549-18UAMS	16,513	—
Agriculture And Food Research Initiative (Afri)	10.310		2020-68015-30734	254,617	—
Team Nutrition Grants	10.574	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600039804	192	—
Delta Health Care Services Grant Program	10.874	Winrock International	03-060-710603560	14,364	—
Delta Health Care Services Grant Program	10.874	Winrock International	03-060-710603560	129,217	—
Delta Health Care Services Grant Program	10.874		DELTA HEALTH CAR	149,806	14,775
Rural Development Cooperative Agreement Program	10.890	Winrock International	6973-21-A-01	13,975	—
Total for U.S. Department of Agriculture				592,871	14,775
U.S. Department of Defense:					
Contracts With Department Of Defense	12.000		FA864921P1392	12,088	—
Contracts With Department Of Defense	12.000	Rejuvenics Technologies LLC	75N91020C00054	23,860	—
Contracts With Department Of Defense	12.000		W81XWH19C0162	238,996	—
Military Medical Research And Development	12.420		W81XWH2010642	(27,451)	—
Military Medical Research And Development	12.420		W81XWH-15-1-0716	(1,633)	—
Military Medical Research And Development	12.420		W81XWH1910737	1,433	—
Military Medical Research And Development	12.420	University of Washington	W81XWH-16-2-004	4,189	—
Military Medical Research And Development	12.420		W81XWH-17-01-0142	5,517	—
Military Medical Research And Development	12.420	US DOD SUNY	W81XWH1910737	11,213	—
Military Medical Research And Development	12.420		W81XWH2110226	50,091	—
Military Medical Research And Development	12.420		W81XWH-16-2-0038	57,573	—
Military Medical Research And Development	12.420		W81XWH-17-1-0225	89,833	—
Military Medical Research And Development	12.420	UNIVERSITY OF ARKANSAS AT LITTLE ROCK	W81XWH1910742	113,266	—
Military Medical Research And Development	12.420	University of Arkansas at Little Rock	W81XWH1920014	141,856	—
Military Medical Research And Development	12.420	Office of Educational Development	W81XWH2010642	156,527	—
Military Medical Research And Development	12.420		W81XWH1910500	260,114	—
Military Medical Research And Development	12.420	Armed Forces Radiobiology Res Institute	W81XWH-15-C-0117	362,256	—
Military Medical Research And Development	12.420		W81XWH1820021	378,728	—
Total for U.S. Department of Defense				1,878,456	—
U.S. Department of Justice:					
Contracts From The Us Dept. Of Justice	16.000		15DDHQ20P00000859	47,113	—
Victim Justice And Assistance Program	16.575	Arkansas Dept of Finance and Administration	191601-18VG	191,606	—
US Dept Of Justice – Office For Victims Of Crime	16.582		2019-V3-GX-K013-DOJ	833,476	—
Stop School Violence	16.839		2020-YS-BX-0087	58,488	—
Total for U.S. Department of Justice				1,130,683	—
U.S. Department of Transportation:					
State & Comm. Highway Safety	20.600	ASP/US Highway Transportation	OP-2021-11-11-01	98,370	—
State & Comm. Highway Safety	20.600	ASP/National Highway Safety Administration	M2CPS-2021-08-08-01	189,294	—
Total for U.S. Department of Transportation				287,664	—
Department of The Treasury:					
Department Of The Treasury	21.019		RURAL BROADBAND	1,212,775	—
Total for Department of The Treasury				1,212,775	—
Federal Communication Commission:					
Covid-19 Telehealth Program	32.006	Federal Communications Commission	393	905,294	—
Total for Federal Communication Commission				905,294	—
National Aeronautics and Space Administration:					
Exploration	43.003	Baylor College of Medicine	NNX16A069A	112,940	—
Exploration	43.003	NASA	80NSSC19K0437	228,116	89,190
Office Of Stem Engagement	43.008	UNIVERSITY OF ARKANSAS AT LITTLE ROCK	UAMSS29028	1,808	—
Total for National Aeronautics and Space Administration				342,864	89,190

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2021

Federal grantor/pass-through program cluster title	Assistance Listing number	Pass-through entity	Pass-through entity identifying number	Federal expenditures	Subaward expenditures
National Science Foundation:					
Engineering	47.041	UNIVERSITY OF ARKANSAS AT FAYETTEVILLE	1826642	\$ 9,703	—
Engineering	47.041	University of Arkansas Fayetteville	2031111	56,398	—
Biological Sciences	47.074		1556068	6,007	—
Biological Sciences	47.074		1903357	244,517	29,868
Social, Behavioral And Economic Sciences	47.075		1735820	84,960	—
Total for National Science Foundation				401,585	29,868
National Science Foundation:					
Office Of Integrative Activities	47.083	West Virginia University	19-473-UAMS	42,528	—
Office Of Integrative Activities	47.083	LOUISIANA TECH UNIVERSITY	32-0965-54132-UAMS	101,319	—
Office Of Integrative Activities	47.083	AR Economic Development Commission-AEDC	AEDC 21EPS4-0003	147,798	—
Office Of Integrative Activities	47.083	Arkansas Economic Development Commission	20-EPS3-0003	166,393	—
Total for National Science Foundation				458,038	—
U.S. Department of Health and Human Services:					
Miscellaneous U. S. Department of Health and Human Services	93.000		PO 4501924081	18,478	—
Miscellaneous U. S. Department of Health and Human Services	93.000	Capital Consulting Corporation	HHS25020170038G	26,500	—
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC	20X023F TO3	27,070	—
Miscellaneous U. S. Department of Health and Human Services	93.000	CYTO WAVE TECHNOLOGY, LLC		32,103	—
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC	HHSN261200800001E	38,442	—
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC	HHSN261200800001E	126,832	—
Miscellaneous U. S. Department of Health and Human Services	93.000	Arkansas Research Alliance	CLIN 0002- BIOC	350,940	7,062
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC	HHSN261200800001E	412,610	—
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC	20X023F	695,224	—
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC	75N91019D000024	244,502	39,113
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC	75N91019D000024	75,900	—
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC	20X023F TO5	51,425	—
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC/NCI	75N91019D000024	18,830	—
Miscellaneous U. S. Department of Health and Human Services	93.000	Massachusetts General Hospital	ADVANCE ACCOUNT	8,308	—
Miscellaneous U. S. Department of Health and Human Services	93.000	LEIDOS BIOMEDICAL RESEARCH, INC/NCI	75N91019D000024	17,047	—
Miscellaneous U. S. Department of Health and Human Services	93.000	SOUTHWEST ONCOLOGY GROUP	SWOG 1404	13,000	—
Miscellaneous U. S. Department of Health and Human Services	93.000	NRG Oncology Foundation	205541	400	—
Miscellaneous U. S. Department of Health and Human Services	93.000	NRG Oncology Foundation	MCTR:ZORN:216:PR	26,514	—
Miscellaneous U. S. Department of Health and Human Services	93.000	Alliance for Clinical Trials in Oncology	IRB # 239368	3,575	—
Miscellaneous U. S. Department of Health and Human Services	93.000	SOUTHWEST ONCOLOGY GROUP	IRB # 239482	18,000	—
Miscellaneous U. S. Department of Health and Human Services	93.000	ECOG-ACRIN Cancer Research Group	IRB#260064	11,200	—
Miscellaneous U. S. Department of Health and Human Services	93.000	SOUTHWEST ONCOLOGY GROUP	S1815:PROTOCOL#2	2,950	—
Miscellaneous U. S. Department of Health and Human Services	93.000	NRG Oncology Foundation		250	—
Miscellaneous U. S. Department of Health and Human Services	93.000	SOUTHWEST ONCOLOGY GROUP	S1914	4,549	—
Miscellaneous U. S. Department of Health and Human Services	93.000	Duke University	SA-D401-02	42,029	—
Innovations In Applied Public Health Research	93.061		19R01OH011721	388,267	—
Birth Defects And Developmental Disabilities – Pre	93.073	DHHS-CDC	19U01DD001285	964,236	41,933
Family Smoking Prevention And Tobacco Control Act	93.077	Virginia Commonwealth University	U54DA036105	116,456	—
Healthy Marriage Promotion & Responsible Fatherhood	93.086	DHHS/ACF	90ZJ000901	584,418	—
Food And Drug Administration: Research	93.103	DHHS/FDA	RFD006611A	65	—
Maternal And Child Health Federal Consolidated Pro	93.110		T1CMC35359	61,235	—
Maternal And Child Health Federal Consolidated Pro	93.110	University of Oklahoma Health Sciences Ctr/HRSA	RS20201119-01	94,328	—
Maternal And Child Health Federal Consolidated Pro	93.110	Arkansas Department of Health/AR Childrens Hospital		404,123	—
Injury Prevention And Control Research And State A	93.136	ARKANSAS DEPARTMENT OF HEALTH	4501921770	332,177	—
Minority Community Health Coalition Demonstration	93.137	Department of Health & Human Services	CPIMP1188A	54,237	—
Rural Health Research Centers	93.155		20P13RH39999	72,207	—
Rural Health Research Centers	93.155	DHHS	21GA6RH40184	82,474	—
Rural Health Research Centers	93.155		20U3GRH40001	393,072	—
Rural Telemedicine Grants	93.211	University of Mississippi Medical Ctr	U66RH31459-03-07	18,177	—
Research On Healthcare Costs, Quality And Outcome	93.226	Ind Univ-Purdue Univ. at Indianapolis	1R18HS025943-01A1	47,181	—
Research On Healthcare Costs, Quality And Outcome	93.226	DHHS/AHRQ	RHS025703A	324,711	78,425
Mental Health Research Grants	93.242	WASHINGTON/MADISON COUNTY ADULT DRUG COU	T1080136	10,504	—
Mental Health Research Grants	93.242	University of Washington	1 UF1 MH121942-01	15,946	—
Mental Health Research Grants	93.242	University of Rochester	1 R01 MH119264-01	21,030	—
Mental Health Research Grants	93.242	Brown University	R01MH123352	54,294	—
Mental Health Research Grants	93.242	DHHS/NIH/NIMH	RMH116128A	133,072	—
Mental Health Research Grants	93.242		RMH118945A	193,620	101,451
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	WASHINGTON/MADISON COUNTY ADULT DRUG COU	H79T1082976	63,622	—

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2021

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Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	Benton County Drug Court	TI080172	\$ 64,277	—
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	DHHS/NIH/SAMSHA	19T182447A	426,769	256,644
National Poison Control Sys. Stabilization & Supt	93.253		20H4CHS37381C3	44,749	—
Alcohol Research Programs	93.273	Univ Oklahoma Health Science Center	RS20131943-07	8,202	—
Alcohol Research Programs	93.273	Palo Alto Inst for Research & Education	TIM0026-01	36,704	—
Alcohol Research Programs	93.273	DHHS/NIH/NIAAA	RAA012207E	53,629	—
Alcohol Research Programs	93.273	DHHS/NIH/NIAAA	RAA027111A	218,811	60,929
Alcohol Research Programs	93.273	DHHS/NIH/NIAAA	RAA028665A	315,286	152,001
Alcohol Research Programs	93.273	DHHS/NIH/NIAAA	RAA024695A	353,498	—
Drug Abuse Research Programs	93.279	University of Kentucky Research Foundation	320002060-19-05	—	—
Drug Abuse Research Programs	93.279	The Miriam Hospital	5R25DA037190-07	2,934	—
Drug Abuse Research Programs	93.279	Miriam Hospital	5 R25 DA037190-05	2,957	—
Drug Abuse Research Programs	93.279	UCLA	RDA047386A	3,268	—
Drug Abuse Research Programs	93.279	Miriam Hospital	7109993MZ	3,897	—
Drug Abuse Research Programs	93.279		RDA046717A	7,551	—
Drug Abuse Research Programs	93.279		RDA042396A	25,896	—
Drug Abuse Research Programs	93.279	University of Texas at Dallas	2UG1DA020024-16	35,705	—
Drug Abuse Research Programs	93.279		RDA045233A	58,596	—
Drug Abuse Research Programs	93.279		RDA045246A	69,176	—
Drug Abuse Research Programs	93.279	InterVexion Therapeutics, LLC	U01DA053043	79,197	—
Drug Abuse Research Programs	93.279		RDA045970A	119,942	15,550
Drug Abuse Research Programs	93.279		KDA048162A	149,184	—
Drug Abuse Research Programs	93.279		RDA049585A	191,517	—
Drug Abuse Research Programs	93.279		RDA048948A	195,617	35,118
Drug Abuse Research Programs	93.279	InterVexion Therapeutics, LLC	5U01DA051078	212,374	—
Drug Abuse Research Programs	93.279	InterVexion Therapeutics, LLC	Sub # 52164	238,421	—
Drug Abuse Research Programs	93.279		RDA039088A	350,858	—
Drug Abuse Research Programs	93.279		TDA022981C	409,740	—
Drug Abuse Research Programs	93.279		RDA044608A	532,353	—
Drug Abuse Research Programs	93.279		RDA039143A	556,277	—
Minority Health And Health Disparities Research	93.307	Arkana Laboratories	R43 MD014110	170	—
Minority Health And Health Disparities Research	93.307	University of North Carolina – Chapel Hi	5R01MD013573-04	5,540	—
Minority Health And Health Disparities Research	93.307		UMD002329D	41,960	—
Minority Health And Health Disparities Research	93.307	DHHS/NIH/NIAAA	1T32MD015016-01	66,251	—
Minority Health And Health Disparities Research	93.307		RMD013852A	342,143	—
Minority Health And Health Disparities Research	93.307		UMD010644A	398,627	60,703
Minority Health And Health Disparities Research	93.307		UMD002329D	1,508,331	37,662
Trans-NIH Research Support	93.310	Duke University	3USCOD023375-04S1	9,207	—
Trans-NIH Research Support	93.310	Regents of the University of New Mexico	3RGH1	21,554	—
Trans-NIH Research Support	93.310	Duke University	3USCOD023375-04-S1	55,626	—
Trans-NIH Research Support	93.310	Washington State University	1 R01 MD016526-0	126,528	—
Trans-NIH Research Support	93.310	Washington State University	101615	148,899	60,307
Trans-NIH Research Support	93.310	Duke University	5U2COD023375-05S1	174,952	—
Trans-NIH Research Support	93.310	Duke University	5U2COD23375-05S1	405,264	—
Trans-NIH Research Support	93.310		RMD013852A	641,103	—
Trans-NIH Research Support	93.310		2U24OD024957-03	877,065	452,805
Trans-NIH Research Support	93.310		UOD024957B	4,650,158	286,258
Outreach Programs To Reduce Prevalence Of High Ris	93.319	University of Arkansas Fayetteville	NU58DP006561	67,065	—
Epidemiology And Laboratory Capacity For Infectiou	93.323	Arkansas Department of Health	5NU50CK000538-02	45,829	—
National Center Fr Advancing Translational Science	93.350	Duke University	A030662	(213,598)	—
National Center Fr Advancing Translational Science	93.350	Univ. of Southern California	UL1 TR001855	(2)	—
National Center Fr Advancing Translational Science	93.350	UNIVERSITY OF PITTSBURGH	UL1TR001857	34,677	—
National Center Fr Advancing Translational Science	93.350	Duke University	A031705	45,225	—
National Center Fr Advancing Translational Science	93.350		VUMC85839	54,749	—
National Center Fr Advancing Translational Science	93.350		TTR003109A	345,809	—
National Center Fr Advancing Translational Science	93.350		KTR003108A	461,478	—
National Center Fr Advancing Translational Science	93.350		UTR003107A	4,722,119	218,299
Research Infrastructure Programs	93.351	University of Utah	R210D026618	104,571	—
Nursing Research	93.361	National Institute of Nursing Research	RNR019487A	172,871	—
Cancer Cause And Prevention Research	93.393		RCA244261A	9,144	—
Cancer Cause And Prevention Research	93.393		RCA167065A	23,948	—
Cancer Cause And Prevention Research	93.393	University of California at Berkeley	PCA092584D	72,554	16,789
Cancer Cause And Prevention Research	93.393		RCA231180A	123,289	—
Cancer Cause And Prevention Research	93.393		RCA188500B	154,792	16,119

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

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June 30, 2021

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Cancer Cause And Prevention Research	93.393		RCA231510A	\$ 169,566	115,677
Cancer Cause And Prevention Research	93.393		RCA247947A	175,890	—
Cancer Detection And Diagnosis Research	93.394		UCA187013B	2,819	10,556
Cancer Detection And Diagnosis Research	93.394		RCA230059A	6,669	—
Cancer Detection And Diagnosis Research	93.394	Massachusetts General Hospital	5U01CA52990-10	21,508	—
Cancer Detection And Diagnosis Research	93.394		RCA202811A	41,869	810
Cancer Detection And Diagnosis Research	93.394	UNIVERSITY OF ARKANSAS AT FAYETTEVILLE	1 R01 CA238025-01A1	53,148	—
Cancer Detection And Diagnosis Research	93.394	CytoAstra,LLC	CYTOASTRA	59,966	—
Cancer Detection And Diagnosis Research	93.394		RCA237984A	69,249	15,015
Cancer Detection And Diagnosis Research	93.394	Fred Hutchison Cancer Research Center	1025931	99,275	—
Cancer Detection And Diagnosis Research	93.394		RCA131164B	128,467	—
Cancer Detection And Diagnosis Research	93.394		UCA260526AC4	182,737	—
Cancer Detection And Diagnosis Research	93.394		RCA236209A	256,665	76,193
Cancer Detection And Diagnosis Research	93.394		UCA215109A	1,677,817	1,177,134
Cancer Treatment Research	93.395	Oregon Health & Science University	2U10CA-180888-06	—	—
Cancer Treatment Research	93.395	The EMMS Corporation	UM1CA121947	2,921	—
Cancer Treatment Research	93.395	University of Florida	R01CA211963	10,645	—
Cancer Treatment Research	93.395		RCA218973B	95,935	—
Cancer Treatment Research	93.395	University of Texas-MD Anderson Cancer	5R01CA200231	112,681	21,238
Cancer Treatment Research	93.395	UCLA	1568 G TA614	125,517	—
Cancer Treatment Research	93.395	University of California San Francisco	R01 CA249282	142,879	—
Cancer Treatment Research	93.395		RCA251763A	217,495	—
Cancer Treatment Research	93.395		RCA197178B	259,411	29,225
Cancer Treatment Research	93.395		RCA228166B	312,552	—
Cancer Treatment Research	93.395	The EMMS Corporation	2 UM1CA121947	423,566	—
Cancer Treatment Research	93.395		RCA143130C	485,386	—
Cancer Biology Research	93.396		RCA214511A	246	—
Cancer Biology Research	93.396	Medical College of Wisconsin	7R01CA151354-08	14,524	—
Cancer Biology Research	93.396	Indiana University	8594-UAMS	23,196	—
Cancer Biology Research	93.396		RCA209882B	263,651	39,315
Cancer Biology Research	93.396		RCA236814A	336,511	—
Cancer Centers Support Grants	93.397	Mayo Clinic	UNI-208331-01	5,469	—
Cancer Centers Support Grants	93.397	Mayo Clinic	5P50CA136393-10	5,532	—
Cancer Research Manpower	93.398		FCA232464A	18,273	—
Cancer Research Manpower	93.398		RCA250979A	85,289	—
Cancer Research Manpower	93.398		KCA204354A	115,445	—
Cancer Research Manpower	93.398		KCA241355A	122,189	—
Affordable Care Act-The Gme Payment Program	93.530		20-THCGME	425,466	—
Community-Based Family Resource And Support Grants	93.590		4600047693	31,123	—
Children'S Justice Grants To States	93.643		2001ARCJA1	67,949	—
Emergency Covid Related Treatment Services	93.665	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600046798	1,023,004	—
Medical Student Education	93.680	University of South Alabama	A19-0189-S001	284,850	—
Pphf: Racial & Ethnic Approaches To Community Heal	93.738		18NU58DP006595	49,814	—
Opioid Str	93.788	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600044625	2,039	—
Opioid Str	93.788	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600044610	5,423	—
Opioid Str	93.788	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600044669	16,118	—
Opioid Str	93.788	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600043808	31,264	—
Opioid Str	93.788	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600044371	68,975	—
Opioid Str	93.788	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600044570	126,903	—
Opioid Str	93.788	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600043603	228,577	—
Opioid Str	93.788		4600047964	229,560	—
Opioid Str	93.788	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600047963	322,016	—
Opioid Str	93.788	Arkansas Department of Health	4501987253	682,090	—
Organized Approaches To Increase Colorectal Cancer	93.800	Centers for Disease Control and Prevention	20NU58DP006775	320,059	153,549
Heart And Vascular Diseases Research	93.837		RHL151993B	10,183	—
Heart And Vascular Diseases Research	93.837		RHL108825C	23,986	—
Heart And Vascular Diseases Research	93.837		RHL126916C	33,747	—
Heart And Vascular Diseases Research	93.837		RHL108825B	37,357	—
Heart And Vascular Diseases Research	93.837	Rutgers The State University of New Jersey	2R01HL27661-05	107,161	—
Heart And Vascular Diseases Research	93.837		RHL146713A	326,854	—
Lung Diseases Research	93.838	RTI International	1OT2HL156812-01	114,767	—
Blood Diseases And Resources Research	93.839	University of Kentucky Research Foundation	3200001341-18-078	804	—
Blood Diseases And Resources Research	93.839	UNIVERSITY OF PENNSYLVANIA	574,756	44,447	—
Blood Diseases And Resources Research	93.839	UNIVERSITY OF PENNSYLVANIA	1 P01 HL146373-01A1	44,478	—

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Awards

June 30, 2021

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Blood Diseases And Resources Research	93.839	University of Kentucky Research Foundation	3200003129-20-27	\$ 36,163	—
Arthritis, Musculoskeletal And Skin Diseases Rese	93.846	Kitware Incorporated	K002704-00-S02	5,580	—
Arthritis, Musculoskeletal And Skin Diseases Rese	93.846	University of Memphis	5-40387	28,569	—
Arthritis, Musculoskeletal And Skin Diseases Rese	93.846	Northeastern University	RAR075121A	55,074	—
Arthritis, Musculoskeletal And Skin Diseases Rese	93.846		RAR071560A	58,473	—
Arthritis, Musculoskeletal And Skin Diseases Rese	93.846		RAR049794C	89,855	—
Arthritis, Musculoskeletal And Skin Diseases Rese	93.846		RAR056679B	180,455	—
Arthritis, Musculoskeletal And Skin Diseases Rese	93.846		RAR059357C	223,483	—
Arthritis, Musculoskeletal And Skin Diseases Rese	93.846		RAR076575A	248,621	—
Arthritis, Musculoskeletal And Skin Diseases Rese	93.846		RAR076979A	275,275	—
Diabetes, Endocrinology And Metabolism Research	93.847		RDK102206A	5,678	—
Diabetes, Endocrinology And Metabolism Research	93.847	UNIVERSITY OF ALABAMA – BIRMINGHAM	000526855-006	8,926	—
Diabetes, Endocrinology And Metabolism Research	93.847		RDK123264A	29,787	—
Diabetes, Endocrinology And Metabolism Research	93.847		KDK110141A	44,403	—
Diabetes, Endocrinology And Metabolism Research	93.847		RDK117197A	48,420	42,021
Diabetes, Endocrinology And Metabolism Research	93.847	UNIVERSITY OF ALABAMA – BIRMINGHAM	5P30DK079337-12S1	65,929	—
Diabetes, Endocrinology And Metabolism Research	93.847		RDK107572A	143,948	122,995
Diabetes, Endocrinology And Metabolism Research	93.847		RDK113776A	310,117	—
Extramural Research Programs In The Neurosciences	93.853	University of Cincinnati	IRB # 260036	960	—
Extramural Research Programs In The Neurosciences	93.853	Stanford University	5 U01 NS038455-17	13,525	—
Extramural Research Programs In The Neurosciences	93.853	Emory University	RNS088748	37,984	—
Extramural Research Programs In The Neurosciences	93.853		RNS116498A	43,312	—
Extramural Research Programs In The Neurosciences	93.853		RNS092732B	206,808	—
Extramural Research Programs In The Neurosciences	93.853		RNS106179A	318,531	—
Allergy, Immunology And Transplantation Research	93.855		RA1127931A	(16,211)	—
Allergy, Immunology And Transplantation Research	93.855	East Coast University	1R56AI146930-01	(2,364)	—
Allergy, Immunology And Transplantation Research	93.855		RA1133103A	(1,820)	—
Allergy, Immunology And Transplantation Research	93.855		RA1133160A	(905)	—
Allergy, Immunology And Transplantation Research	93.855		KA1132489A	3,696	—
Allergy, Immunology And Transplantation Research	93.855	Johns Hopkins University	U01 AI138897	5,000	—
Allergy, Immunology And Transplantation Research	93.855		RA1156101A	11,317	—
Allergy, Immunology And Transplantation Research	93.855	Indiana University	R01 AI110637	20,238	—
Allergy, Immunology And Transplantation Research	93.855	Innovation Pathways	R43AI138868	24,500	—
Allergy, Immunology And Transplantation Research	93.855	East Carolina University	1R01AI146930-01A1	31,966	—
Allergy, Immunology And Transplantation Research	93.855		RA1153252B	32,674	—
Allergy, Immunology And Transplantation Research	93.855		RA1113766B	36,483	—
Allergy, Immunology And Transplantation Research	93.855		RA1159212A	38,842	—
Allergy, Immunology And Transplantation Research	93.855	Miriam Hospital	2P30AI042853-21 Rev	47,975	—
Allergy, Immunology And Transplantation Research	93.855		RA1155950A	60,043	—
Allergy, Immunology And Transplantation Research	93.855		RA1151432A	66,917	—
Allergy, Immunology And Transplantation Research	93.855	Indiana University	R01AI09278	67,109	—
Allergy, Immunology And Transplantation Research	93.855		RA1119380A	69,573	—
Allergy, Immunology And Transplantation Research	93.855		RA1142056A	77,860	—
Allergy, Immunology And Transplantation Research	93.855	National Scientific Labs, LLC	1R43AI155046	87,103	—
Allergy, Immunology And Transplantation Research	93.855		RA1150911A	94,388	—
Allergy, Immunology And Transplantation Research	93.855		RA1139797A	101,899	—
Allergy, Immunology And Transplantation Research	93.855		RA1139580A	106,009	—
Allergy, Immunology And Transplantation Research	93.855		RA1144508A	150,382	—
Allergy, Immunology And Transplantation Research	93.855		RA1116653A	190,414	—
Allergy, Immunology And Transplantation Research	93.855		RA1146693A	197,629	—
Allergy, Immunology And Transplantation Research	93.855		RA1153252A	218,608	—
Allergy, Immunology And Transplantation Research	93.855		RA1118801B	249,248	—
Allergy, Immunology And Transplantation Research	93.855		RA1139124A	274,613	—
Allergy, Immunology And Transplantation Research	93.855		UA1148308A	362,356	198,581
Allergy, Immunology And Transplantation Research	93.855		RA1139106A	402,295	—
Allergy, Immunology And Transplantation Research	93.855		UA1133561A	600,881	467,718
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM083247B	(53)	—
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM081766B	184	—
Pharmacology, Physiology, And Biological Chemistry	93.859	University of Kentucky Research Foundation	UT2GM130174	4,190	—
Pharmacology, Physiology, And Biological Chemistry	93.859	Arkansas Childrens Research Institute	5P20GM109096-05,	12,099	—
Pharmacology, Physiology, And Biological Chemistry	93.859	University of Arkansas Fayetteville	P20GM139768	15,858	—
Pharmacology, Physiology, And Biological Chemistry	93.859	Johns Hopkins University	2003311362	19,689	—
Pharmacology, Physiology, And Biological Chemistry	93.859	Arkansas Childrens Research Institute	PGM109096A	28,715	—
Pharmacology, Physiology, And Biological Chemistry	93.859	University of New Mexico	3REY1	36,219	13,079

**UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES**

Schedule of Expenditures of Federal Awards

June 30, 2021

Federal grantor/pass-through program cluster title	Assistance Listing number	Pass-through entity	Pass-through entity identifying number	Federal expenditures	Subaward expenditures
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM098771C	\$ 39,482	—
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM136313B	51,180	—
Pharmacology, Physiology, And Biological Chemistry	93.859		PGM103429D	56,446	37,080
Pharmacology, Physiology, And Biological Chemistry	93.859	Arkansas Children's Research Institute	5 P20 GM121293-03	68,187	—
Pharmacology, Physiology, And Biological Chemistry	93.859	Washington University	1R01GM140635-01	76,827	—
Pharmacology, Physiology, And Biological Chemistry	93.859	Arkansas Childrens Research Institute	034976-SWINDLE	100,369	—
Pharmacology, Physiology, And Biological Chemistry	93.859		PGM109005A	147,328	—
Pharmacology, Physiology, And Biological Chemistry	93.859		TGM106999C	154,365	—
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM137798A	163,528	—
Pharmacology, Physiology, And Biological Chemistry	93.859	ARKANSAS CHILDREN'S HOSPITAL	34485	233,270	—
Pharmacology, Physiology, And Biological Chemistry	93.859	Arkansas Childrens Research Institute	P20GM121293	238,839	—
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM129817A	257,230	41,052
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM083144C	387,832	—
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM083247C	417,353	—
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM061019G	426,055	—
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM122601A	469,044	—
Pharmacology, Physiology, And Biological Chemistry	93.859		PGM109005B	1,307,386	—
Pharmacology, Physiology, And Biological Chemistry	93.859		RGM137786A	1,571,070	—
Pharmacology, Physiology, And Biological Chemistry	93.859		PGM125503A	1,653,219	—
Pharmacology, Physiology, And Biological Chemistry	93.859		PGM103625C	2,038,600	—
Pharmacology, Physiology, And Biological Chemistry	93.859		PGM103429E	3,277,220	2,192,772
Pharmacology, Physiology, And Biological Chemistry	93.859	Arkansas Children's Research Institute	P20GM109096	9,414	—
Center For Research For Mothers And Children	93.865	UNIVERSITY OF ALABAMA – BIRMINGHAM	R1HD0824124-05	(387)	—
Center For Research For Mothers And Children	93.865	University of Minnesota	R01HD103634	516	—
Center For Research For Mothers And Children	93.865		RHD091744A	8,514	—
Center For Research For Mothers And Children	93.865		RHD091717A	21,095	—
Center For Research For Mothers And Children	93.865		3 R01 HD090180-05S1	34,068	—
Center For Research For Mothers And Children	93.865		RHD097559A	45,061	—
Center For Research For Mothers And Children	93.865		RHD087057A	297,557	—
Center For Research For Mothers And Children	93.865		RHD093461A	694,975	—
Center For Research For Mothers And Children	93.865		UHD090912A	3,635,706	1,828,254
Aging Research	93.866	MUSC	RAG046543A	297	—
Aging Research	93.866	MUSC	MUSC17-031-8A840	365	—
Aging Research	93.866	University of California San Francisco	1R24AG065175-01	30,417	—
Aging Research	93.866		RAG068449A	33,507	—
Aging Research	93.866	Oregon Health & Science University	1011170_UAMS	36,708	—
Aging Research	93.866	Oregon Health & Science University	1R01AG058545	47,277	—
Aging Research	93.866		RAG071782A	82,513	—
Aging Research	93.866		RAG062254A	138,078	9,808
Aging Research	93.866		PAG012411F	1,844,645	111,918
Medical Library Assistance	93.879	UNIV OF NORTH TX HEALTH SCIENCE CENTER	HS763-0000151538	148	—
Medical Library Assistance	93.879	University of TX Health Sci Ctr Houston	SUG4LM012345-05	8,559	—
Medical Library Assistance	93.879	University of North Texas Health Science Center	SUG4LM012345-05	19,644	—
Medical Library Assistance	93.879	UNIV OF NORTH TX HEALTH SCIENCE CENTER	SUG4LM012345-05	24,515	—
Medical Library Assistance	93.879	University of Washington	WU-16-371-MOD-3	83,793	—
Medical Library Assistance	93.879		RLM012482A	129,538	65,708
Grants For Residency Training In General Internal	93.884		20D58HP37580	322,005	—
National Bioterrorism Hospital Preparedness	93.889	Arkansas Department of Health	4600047847	6,425	—
National Bioterrorism Hospital Preparedness	93.889		U3REP200647	39,873	—
Rural Health Outreach And Rural Network Development	93.912		1 D04RH40292-01	3,571	—
Rural Health Outreach And Rural Network Development	93.912	Arkansas Rural Health Partnership	G25RH32922	13,349	—
HIV Prevention Activities: Health Department Based	93.940	ARKANSAS DEPARTMENT OF HEALTH	RFA-18-0011- CDC	36,698	—
Grants For Geriatric Education Centers	93.969		20T1MHP39072C3	89,683	—
Preventive Health And Health Services Block Grant	93.991	Arkansas Department of Health	4600047473	27,363	—
Preventive Health And Health Services Block Grant	93.991	ARKANSAS DEPARTMENT OF HEALTH	4600045339	31,328	—
Total for U.S. Department of Health and Human Services				<u>65,082,528</u>	<u>8,706,866</u>
Total for Research and Development Cluster				<u>72,292,758</u>	<u>8,840,699</u>



**UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES**

Schedule of Expenditures of Federal Awards

June 30, 2021

Federal grantor/pass-through program cluster title	Assistance Listing number	Pass-through entity	Pass-through entity identifying number	Federal expenditures	Subaward expenditures
Head Start Cluster:					
U.S. Department of Health and Human Services – Direct Award:					
Head Start	93.600		06CH01114301	\$ 125,200	—
Head Start	93.600		06CH01114301	158,753	—
Head Start	93.600		06CH01114301	471,223	—
Head Start	93.600		06CH01114302	2,640,334	—
Head Start	93.600		06CH011143-03-00	5,664,572	—
Subtotal – Direct Award				<u>9,060,082</u>	<u>—</u>
Total for U.S. Department of Health & Human Services				<u>9,060,082</u>	<u>—</u>
Total for Head Start Cluster				<u>9,060,082</u>	<u>—</u>
Student Financial Aid Cluster:					
U.S. Department of Education:					
Federal Supplemental Educational Opportunity Grant	84.007		E P007A190203	25,586	—
Perkins	84.038			430,592	—
Federal Pell Grant Program	84.063		E P063P181089	1,287,945	—
Federal Direct Student Loans	84.268		P268K211089	57,734,594	—
Subtotal – Direct Award				<u>59,478,717</u>	<u>—</u>
Total for U.S. Department of Education				<u>59,478,717</u>	<u>—</u>
U.S. Department of Health and Human Services:					
Nurse Faculty Loan Program (Nflp)	93.264			—	—
Health Professions Student Loans, Including Primary Care Loans/Loans For Disadvantaged Students	93.342			4,744,214	—
Nursing Student Loans	93.364			370,196	—
Subtotal – Direct Award				<u>—</u>	<u>—</u>
Total for U.S. Department of Health and Human Services				<u>5,114,410</u>	<u>—</u>
Total for Student Financial Aid Cluster				<u>64,593,127</u>	<u>—</u>
Other:					
U.S. Department of Housing and Urban Development:					
Department Of Housing And Urban Development	14.416	Pulaski County Arkansas	PULASKI COUNTY	417,761	—
Total for U.S. Department of Housing and Urban Development				<u>417,761</u>	<u>—</u>
U.S. Department of Justice – Pass Through Award:					
Harold Rogers Prescription Drug Monitoring Program	16.754	ARKANSAS DEPARTMENT OF HEALTH	4501846352	200,158	—
Total for U.S. Department of Justice				<u>200,158</u>	<u>—</u>
U.S. Department of Transportation:					
State & Comm. Highway Safety	20.600	Arkansas State Police	OP-202011-11-01	39,062	856
State & Comm. Highway Safety	20.600	Arkansas State Police	M2CPS-2020-08-08-01	55,010	856
Total for U.S. Department of Transportation				<u>94,072</u>	<u>1,712</u>
National Science Foundation:					
Office Of Integrative Activities	47.083	AR Science & Technology Authority	20- EPS3-0013	112,374	—
Total For National Aeronautics and Space Administration				<u>112,374</u>	<u>—</u>
U.S. Department of Education – Direct Award:					
Education Stabilization Fund	84.425E		P425E202353	489,150	—
Education Stabilization Fund	84.425F		P425F202468	277,666	—
Subtotal – Direct Award				<u>766,816</u>	<u>—</u>
Total for Education Stabilization Fund				<u>766,816</u>	<u>—</u>
Total for U.S. Department of Education				<u>766,816</u>	<u>—</u>

**UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES**

Schedule of Expenditures of Federal Awards

June 30, 2021

Federal grantor/pass-through program cluster title	Assistance Listing number	Pass-through entity	Pass-through entity identifying number	Federal expenditures	Subaward expenditures
U.S. Department of Health and Human Services – Direct Awards:					
Maternal And Child Health Federal Consolidated Pro	93.110		16T73MC1045	\$ 715,531	180,293
Provider Relief Fund	93.498		Provider Relief Funds	16,129,864	—
State Physical Activity And Nutrition (Span)	93.439		18NU58DP006507	635,159	15,411
Children'S Justice Grants To States	93.643		1801ARCJA1	8,029	—
Children'S Justice Grants To States	93.643		1901ARCJA1	78,841	—
Medical Student Education	93.680		19T99HP33556	2,807,265	900,954
Pphf: Racial & Ethnic Approaches To Community Heal	93.738		18NU58DP006595	927,018	—
Healthy Start Initiative	93.926		19H49MC32729	1,311,193	—
Grants For Geriatric Education Centers	93.969		19U1QHP28723	829,407	126,282
Autism & Other Developmental Disabilities, Surveil	93.998		19NU53DD000006	534,509	—
Subtotal – Direct Awards				<u>23,976,816</u>	<u>1,222,940</u>
U.S. Department of Health and Human Services – Pass Through Awards:					
State Children's Insurance Program	93.767	ARKANSAS CHILDREN'S HOSPITAL	D89MC23141-02-00	(231)	—
Injury Prevention And Control Research And State A	93.136	ARKANSAS DEPARTMENT OF HEALTH	4501897994	321,847	52,464
Public Health Emergency Response: Cooperative...	93.354	ARKANSAS DEPARTMENT OF HEALTH	4600043894	921	—
Elder Abuse Prevention Interventions Program	93.747	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600043602	39,349	—
Block Grants For Prevention And Treatment Of Subst	93.959	ARKANSAS DEPARTMENT OF HUMAN SERVICES	4600036835	276,224	—
Traumatic Brain Injury: State Demonstration Grant	93.234	DHHS/ACL	90TB5G002603	129,065	—
Sodium Reduction In Communities	93.082	DHHS/CDC	000005DP01A	342,872	—
Model State-Supported Area Health Education Center	93.107	DHHS/HRSA	17U77HP03035	1,267,936	—
Maternal And Child Health Federal Consolidated Pro	93.110	DHHS/HRSA	17UH7MC30777	164,710	24,182
Rural Telemedicine Grants	93.211	DHHS/HRSA	16H2ARH30305	104,181	17,862
Rural Telemedicine Grants	93.211	DHHS/HRSA	17G22RH30361	297,377	—
Rural Telemedicine Grants	93.211	DHHS/HRSA	20GA5RHS37458C3	581,433	—
National Poison Control Sys. Stabilization & Supt	93.253	DHHS/HRSA	19H4BHS15564	162,927	—
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	DHHS/SAMHSA	16T180088A	33,762	—
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	DHHS/SAMHSA	16SP21777A	218,623	—
Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	DHHS/SAMHSA	18SM80742A	507,718	380,241
Competitive Abstinence Education (Cae)	93.060	DHHS-ACYF Family and Youth Services Bureau	90SR006401	265,236	135,572
Rural Health Outreach And Rural Network Development	93.912	Greater Delta Alliance for Health, Inc.	51453	515	—
Outreach Programs To Reduce Prevalence Of High Ris	93.319	UACES	31010-01	32,277	—
Subtotal – Pass Through Award				<u>4,746,742</u>	<u>610,321</u>
Total for U.S. Department of Health and Human Services				<u>28,723,558</u>	<u>1,833,261</u>
Total for other federal expenses				<u>30,314,739</u>	<u>1,834,973</u>
Total for fiscal year 2021				\$ <u>176,260,706</u>	<u>10,675,672</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, 2021

**(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, 2021 of these loans is:

		<u>Balance of loans</u>	<u>New loans</u>
Federal Perkins Loan Programs	Assistance Listing No. 84.038	\$ 430,592	—
Health Professions Student Loans	Assistance Listing No. 93.342	4,798,243	408,287
Nursing Student Loans	Assistance Listing No. 93.364	<u>370,196</u>	<u>68,500</u>
		<u>\$ 5,599,031</u>	<u>476,787</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.



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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 the statement of net position as of June 30, 2021, and the related statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 6, 2021.

*Internal Control Over Financial Reporting*

In planning and performing our audit of the financial statements, we considered UAMS's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of UAMS's internal control. Accordingly, we do not express an opinion on the effectiveness of UAMS'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 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 UAMS's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



*Purpose of this Report*

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

KPMG LLP

Dallas, Texas  
October 6, 2021



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

The Board of Trustees  
The University of Arkansas System:

**Report on Compliance for Each Major Federal Program**

We have audited the University of Arkansas for Medical Sciences' (UAMS) compliance with the types of compliance requirements described 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, 2021. UAMS' 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 UAMS' 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 UAMS' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our unmodified and modified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of UAMS' compliance.

*Basis for Qualified Opinion on the Research and Development Cluster*

As described in the accompanying schedule of findings and questioned costs, UAMS did not comply with requirements regarding the Research and Development Cluster (various Assistance Listing numbers) as described in finding number 2021-001 for cash management. Compliance with such requirements is necessary, in our opinion, for UAMS to comply with the requirements applicable to that program.

*Qualified Opinion on the Research and Development Cluster*

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, UAMS complied, in all material respects, with the types of 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, 2021.



### *Unmodified Opinion on Provider Relief Fund*

In our opinion, UAMS complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Provider Relief Fund for the year ended June 30, 2021.

### *Other Matters*

UAMS' response to the noncompliance findings identified in our audit is 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' response and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response or the corrective action plan.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a material weakness.

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.

UAMS' responses to the internal control over compliance findings identified in our audit is 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' response and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response 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, 2021, and have issued our report thereon dated October 6, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*KPMG LLP*

Dallas, Texas  
May 24, 2022



UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

June 30, 2021

**(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: **None Reported**
- (c) Noncompliance material to the financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
  - Material weaknesses: **Yes**
  - Significant deficiencies: **None Reported**
- (e) Type of report issued on compliance for major programs:
  - Research and Development Cluster – **Qualified**
  - Provider Relief Fund – **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
  - Provider Relief Fund – Assistance Listing #93.498
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee: **Yes**

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

None

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

June 30, 2021

**(3) Findings and Questioned Costs Relating to Federal Awards**

<b>Finding number:</b>	2021-001
<b>Type of finding:</b>	Material weakness in internal control and material noncompliance
<b>Federal program:</b>	Research and Development Cluster – various Assistance Listing numbers
<b>Federal agency:</b>	Various
<b>Pass-through entity:</b>	Not applicable
<b>Federal award year:</b>	July 1, 2020 to June 30, 2021
<b>Compliance Requirement:</b>	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. For the Research and Development Cluster, we noted 1 expenditure of our sample of 25 was not paid prior to the reimbursement request. We further extended our sample by 15 expenditures and noted 3 additional expenditures were not paid prior to the reimbursement request. Amounts in question were requested for reimbursement by UAMS from between 1 day and 11 days prior to being paid.

**UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES**

Schedule of Findings and Questioned Costs

June 30, 2021

We noted that UAMS' internal controls over cash management include process-level controls in place that ensure invoices or personnel costs are incurred before draw requests are made. However, there were no controls to ensure that the incurred costs have also been paid before an invoice to the sponsor is issued. This deficiency is isolated to grants in which an invoice is issued to the sponsor for reimbursement, rather than a cash draw.

*Cause*

The review of program costs ensures costs are incurred before a draw request is made. This review does not include a determination of whether the incurred costs have also been paid to the vendor.

*Effect*

Material weakness in internal control and material noncompliance with the cash management requirement.

*Questioned costs*

Questioned costs 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.

*View of responsible officials*

We concur with the finding. The current process for invoicing utilizes a report that does not identify the date an expense has been paid. Beginning immediately, we will utilize the draw report that identifies cleared expenses by period and reconcile it to the invoicing report to ensure only cleared expenses are invoiced. UAMS is implementing a new financial system on July 5, 2022. With the implementation of the new system, expenses will be categorized so that the billing process for cash draws and invoicing will only allow cleared expenses.