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# **University of Arkansas for Medical Sciences**

## **Single Audit Reports**

June 30, 2023

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# University of Arkansas for Medical Sciences

June 30, 2023

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# University of Arkansas for Medical Sciences

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Research and Development Cluster</i>				
<b><u>Department of Agriculture</u></b>				
Pass-Through From:				
Arkansas Department of Agriculture Specialty Crop Block Grant Program - Farm Bill	10.170	AM200100XXXXG031	\$ -	\$ 32,668
Direct Program Agriculture and Food Research Initiative (AFRI)	10.310		132,303	523,926
<b>Total Department of Agriculture</b>			<b>132,303</b>	<b>556,594</b>
<b><u>Department of Commerce</u></b>				
Pass-Through From:				
University of Arkansas, Fayetteville (UAF) Arrangements for Interdisciplinary Research Infrastructure	11.619	70NANB22H010	-	69,643
<b>Total Department of Commerce</b>			-	<b>69,643</b>
<b><u>Department of Defense</u></b>				
Direct Program:				
Military Medical Research and Development	12.420		258,118	2,540,202
Pass-Through From:				
The Washington University Military Medical Research and Development	12.420	W81XWH-16-2-004	-	27,203
Pass-Through From:				
University of Arkansas at Little Rock (UALR) Military Medical Research and Development	12.420	W81XWH1910742 W81XXWH192014	-	217,628
Pass-Through From:				
Suny Upstate Medical University Military Medical Research and Development	12.420	W81XWH1910737	-	37,094
Pass-Through From:				
University of Alabama - Birmingham Military Medical Research and Development	12.420	W81XWH1590001	-	8,132
<b>Total Department of Defense</b>			<b>258,118</b>	<b>2,830,259</b>
<b><u>National Aeronautics and Space Administration</u></b>				
Direct Program:				
Exploration	43.003		57,091	88,106
Pass-Through From:				
Baylor College of Medicine Exploration	43.003	NNX16A069A	-	67,713
Pass-Through From:				
Louisiana State University Exploration	43.003	80NSSC21K0544	-	318,866
<b>Total ALN 43.003</b>			<b>57,091</b>	<b>474,685</b>
Pass-Through From:				
Arkansas Space Grant Consortium Office of STEM Engagement (OSTEM)	43.008	80NSSC2IM0323	-	130,901
Pass-Through From:				
University of Arkansas at Little Rock (UALR) Office of STEM Engagement (OSTEM)	43.008	80NSSC190066	-	5,246
<b>Total ALN 43.008</b>			-	<b>136,147</b>
<b>Total National Aeronautics and Space Administration</b>			<b>57,091</b>	<b>610,832</b>

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>National Science Foundation</u></b>				
Direct Program: Engineering	47.041		\$ -	\$ 10,168
Pass-Through From: University of Arkansas, Fayetteville (UAF) Engineering	47.041	1826642	-	6,422
<b>Total ALN 47.041</b>			-	16,590
Direct Program: Biological Sciences	47.074		34,563	329,649
Direct Program: Integrative Activities	47.083		-	40,934
Pass-Through From: Arkansas Economic Development Commission Integrative Activities	47.083	1946391 22EPS4-0012 22EPS4-0027	-	954,970
Pass-Through From: Louisiana Tech University Integrative Activities	47.083	2217824	-	28,820
Pass-Through From: West Virginia University Integrative Activities	47.083	1920920	-	43,832
Pass-Through From: University of Arkansas at Pine Bluff (UAPB) Integrative Activities	47.083	2235865	-	27,212
<b>Total ALN 47.083</b>			-	1,095,768
<b>Total National Science Foundation</b>			<b>34,563</b>	<b>1,442,007</b>
<b><u>Department of Health and Human Services</u></b>				
Direct Program: Miscellaneous US Department of Health and Human Services Programs	93.000		-	89
Pass-Through From: Arkansas Research Alliance Miscellaneous US Department of Health and Human Services Programs	93.000	HHSF2232016111C	-	370,970
Pass-Through From: Leidos Biomedical Research, Inc. Miscellaneous US Department of Health and Human Services Programs	93.000	HHSN261200800001E 75N91019D00024 75N91020F00011 20X023F	58,146	1,792,575
Pass-Through From: University of Texas Health Science Center at Houston Miscellaneous US Department of Health and Human Services Programs	93.000	T42OH008421	-	148
Pass-Through From: NRG Oncology Foundation Miscellaneous US Department of Health and Human Services Programs	93.000	206889 260043 NRG-GY019	-	2,183
Pass-Through From: ECOG-ACRIN Cancer Research Group Miscellaneous US Department of Health and Human Services Programs	93.000	260064	-	359
Pass-Through From: Southwest Oncology Group Miscellaneous US Department of Health and Human Services Programs	93.000	S1914	-	2,285

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Pass-Through From: Intervexion Therapeutics, LLC Miscellaneous US Department of Health and Human Services Programs	93.000	M200C-2101	\$ -	\$ 9,931
Pass-Through From: NY Grossman School of Medicine Miscellaneous US Department of Health and Human Services Programs	93.000	OT2HL156812	-	2,280
Pass-Through From: Duke University Miscellaneous US Department of Health and Human Services Programs	93.000	HHSO100201400021	-	1,500
Pass-Through From: ContraFect Corporation Miscellaneous US Department of Health and Human Services Programs	93.000	75A5012100021	-	19,396
Pass-Through From: University of California - Los Angeles Miscellaneous US Department of Health and Human Services Programs	93.000	CDC-RFA-OT21-2103	-	198,801
<b>Total ALN 93.000</b>			<u>58,146</u>	<u>2,400,517</u>
Direct Program: Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		43,783	1,000,308
Pass-Through From: Virginia Commonwealth University Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	U54DA036105 R01DA050996	-	107,701
Direct Program: Environmental Health	93.113		16,420	386,723
Direct Program: Oral Diseases and Disorders Research	93.121		-	77,633
Pass-Through From: Arkansas Department of Health Injury Prevention and Control Research and State and Community Based Programs	93.136	NUF2CE002497 NU17CE924992	-	720,199
Pass-Through From: University of New Mexico NIEHS Superfund Hazardous Substances Basic Research and Education	93.143	P42ES025589	-	17,497
Direct Program: Rural Health Research Centers	93.155		123,152	1,482,958
Direct Program: Research Related to Deafness and Communication Disorders	93.173		173,442	848,578
Pass-Through From: University of Mississippi Medical Center Research and Training in Complementary and Integrative Health	93.213	R21AT011107	-	17,782
Direct Program: Research on Healthcare Costs, Quality and Outcomes	93.226		42,352	82,511

**University of Arkansas for Medical Sciences**  
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**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Pass-Through From: Kaiser Permanente Washington Health Research Institute Research on Healthcare Costs, Quality and Outcomes	93.226	R01HS027790	\$ -	\$ 85,309
<b>Total ALN 93.226</b>			<u>42,352</u>	<u>167,820</u>
Direct Program: Mental Health Research Grants	93.242		26,606	26,606
Pass-Through From: University of Washington Mental Health Research Grants	93.242	UF1MH121942	-	15,299
Pass-Through From: University of Rochester Mental Health Research Grants	93.242	R01MH119264	-	29,343
Pass-Through From: University of Miami - Florida Mental Health Research Grants	93.242	OS00000548	-	15,476
<b>Total ALN 93.242</b>			<u>26,606</u>	<u>86,724</u>
Direct Program: Occupational Safety and Health Program	93.262		-	44,813
Pass-Through From: The University of Texas Health Science Center at Tyler Occupational Safety and Health Program	93.262	U54OH007541	-	5,318
<b>Total ALN 93.262</b>			<u>-</u>	<u>50,131</u>
Direct Program: Alcohol Research Programs	93.273		616,477	1,433,657
Pass-Through From: University of Massachusetts Medical School Alcohol Research Programs	93.273	R01AA028240	-	17,296
<b>Total ALN 93.273</b>			<u>616,477</u>	<u>1,450,953</u>
Direct Program: Drug Abuse and Addiction Research Programs	93.279		9,731	1,753,751
Pass-Through From: Wake Forest University Drug Abuse and Addiction Research Programs	93.279	R21DA053393 7R01DA048948-04	-	25,277
Pass-Through From: Intervexion Therapeutics, LLC Drug Abuse and Addiction Research Programs	93.279	U01DA056240 U01DA051078 U01DA053043 U01DA055481	-	538,467
Pass-Through From: The University of Texas Southwestern Medical Center - Dallas Drug Abuse and Addiction Research Programs	93.279	UG1DA020024	-	152,374
Pass-Through From: NY Grossman School of Medicine Drug Abuse and Addiction Research Programs	93.279	UH3CA261067	-	340
Pass-Through From: The University of Texas at Dallas Drug Abuse and Addiction Research Programs	93.279	UG1DA020024	-	34,337
Pass-Through From: University of California - Los Angeles Drug Abuse and Addiction Research Programs	93.279	R01DA047386	-	6,981
Pass-Through From: Miriam Hospital Drug Abuse and Addiction Research Programs	93.279	R25DA037190	-	2,251

The accompanying notes are an integral part of this Schedule.

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Pass-Through From: New York University Drug Abuse and Addiction Research Programs	93.279	UG1DA013035	\$ -	\$ 594,926
Pass-Through From: Arkansas Children's Research Institute Drug Abuse and Addiction Research Programs	93.279	U01FA055352	-	433,923
Pass-Through From: University of Cincinnati Drug Abuse and Addiction Research Programs	93.279	UG1DA013732	-	47,469
Pass-Through From: Yale University Drug Abuse and Addiction Research Programs	93.279	RM1DA055310	-	118,075
Pass-Through From: University of Kentucky Research Foundation Drug Abuse and Addiction Research Programs	93.279	R01DA053324	-	85,745
<b>Total ALN 93.279</b>			<u>9,731</u>	<u>3,793,916</u>
Direct Program: Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		-	294,366
Pass-Through From: University of Arkansas, Fayetteville (UAF) Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R01EB023261	-	3,800
Pass-Through From: New Mexico State University Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R21EB030654	-	12,000
<b>Total ALN 93.286</b>			<u>-</u>	<u>310,166</u>
Direct Program: Minority Health and Health Disparities Research	93.307		516,939	5,219,572
Pass-Through From: University of North Carolina Minority Health and Health Disparities Research	93.307	R01MD016992	-	86,667
Pass-Through From: University of New Mexico Minority Health and Health Disparities Research	93.307	P50MD015706	-	19,715
<b>Total ALN 93.307</b>			<u>516,939</u>	<u>5,325,954</u>
Direct Program: Trans-NIH Research Support	93.310		3,037,742	11,157,338
Pass-Through From: Duke University Trans-NIH Research Support	93.310	U2COD023375	-	521,941
Pass-Through From: University of New Mexico Trans-NIH Research Support	93.310	UH3OD023344	-	21,367
Pass-Through From: University of Chicago Trans-NIH Research Support	93.310	3UG1DA050066 U01MD017414	82,927	201,779
Pass-Through From: Washington State University Trans-NIH Research Support	93.310	R01MD016526	-	220,797
<b>Total ALN 93.310</b>			<u>3,120,669</u>	<u>12,123,222</u>
Pass-Through From: Cooperative Extension Service (UADA CES) Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319	NU58DP006561	-	111,211
Pass-Through From: Arkansas Department of Health Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	5NU50CK000538-02-00	-	183,381

**University of Arkansas for Medical Sciences**  
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**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Direct Program: National Center for Advancing Translational Sciences	93.350		\$ 421,305	\$ 4,805,510
Pass-Through From: Duke University National Center for Advancing Translational Sciences	93.350	TL1TR003109	-	1,520
<b>Total ALN 93.350</b>			<u>421,305</u>	<u>4,807,030</u>
Direct Program: Nursing Research	93.361		-	683,274
Pass-Through From: FaceView Mask, LLC Nursing Research	93.361	R42NR017124	-	144,383
Pass-Through From: Southcentral Foundation Nursing Research	93.361	R01NR020491	-	27,131
<b>Total ALN 93.361</b>			<u>-</u>	<u>854,788</u>
Direct Program: Cancer Cause and Prevention Research	93.393		1,094	443,972
Pass-Through From: Regents of the University of Minnesota Cancer Cause and Prevention Research	93.393	P01CA138338	-	11,305
Pass-Through From: The Regents of the University of California, Berkeley Cancer Cause and Prevention Research	93.393	P01CA092584	-	57,608
<b>Total ALN 93.393</b>			<u>1,094</u>	<u>512,885</u>
Direct Program: Cancer Detection and Diagnosis Research	93.394		549,593	1,685,905
Pass-Through From: University of Arkansas - Fayetteville (UAF) Cancer Detection and Diagnosis Research	93.394	R01CA238025	-	34,502
Pass-Through From: Fred Hutchinson Cancer Research Center Cancer Detection and Diagnosis Research	93.394	U01CA214114	-	17,819
Pass-Through From: Cytoastra, LLC Cancer Detection and Diagnosis Research	93.394	R41CA247027	-	802
<b>Total ALN 93.394</b>			<u>549,593</u>	<u>1,739,028</u>
Direct Program: Cancer Treatment Research	93.395		72,882	1,701,965
Pass-Through From: Icahn School of Medicine at Mount Sinai Cancer Treatment Research	93.395	UM1CA121947	-	21,866
Pass-Through From: University of California - San Francisco Cancer Treatment Research	93.395	R01CA249282	-	237,960
Pass-Through From: The EMMS Corporation Cancer Treatment Research	93.395	UM1CA121947-EMMS	-	19,567
Pass-Through From: NRG Oncology Foundation Cancer Treatment Research	93.395	U10CA180868	-	14,590
<b>Total ALN 93.395</b>			<u>72,882</u>	<u>1,995,948</u>
Direct Program: Cancer Biology Research	93.396		-	870,458
Pass-Through From: Medical College of Wisconsin Cancer Biology Research	93.396	R01CA151354	-	10,900



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**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Pass-Through From: Indiana University Cancer Biology Research	93.396	2UM1CAJ21947-09	\$ -	\$ 28,880
Pass-Through From: Wake Forest University Cancer Biology Research	93.396	R01CA248037	-	28,506
Pass-Through From: Mayo Clinic Cancer Biology Research	93.396	R01CA271486	-	77,250
<b>Total ALN 93.396</b>			-	1,015,994
Pass-Through From: Roswell Park Comprehensive Cancer Center Cancer Centers Support Grant	93.397	5P30CA016056	-	88,771
Direct Program: Cancer Research Manpower	93.398		-	371,965
Direct Program: Cardiovascular Diseases Research	93.837		-	1,384,402
Pass-Through From: Rutgers University Cardiovascular Diseases Research	93.837	R01HL127661	-	132,827
Pass-Through From: University of Miami - Florida Cardiovascular Diseases Research	93.837	R25HL150444	-	7,874
<b>Total ALN 93.837</b>			-	1,525,103
Pass-Through From: Westat, Inc. Lung Diseases Research	93.838	OT2HL158287	453,490	1,817,064
Direct Program: Blood Diseases and Resources Research	93.839		6,571	504,455
Pass-Through From: University of Kentucky Research Foundation Blood Diseases and Resources Research	93.839	R35HL150818	-	25,591
Pass-Through From: University of Pennsylvania Blood Diseases and Resources Research	93.839	R01HL141408 P01HL146373	-	83,361
<b>Total ALN 93.839</b>			6,571	613,407
Pass-Through From: Johns Hopkins University Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840	R01HL146785	-	49,210
Direct Program: Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	982,539
Pass-Through From: Johns Hopkins University Arthritis, Musculoskeletal and Skin Diseases Research	93.846	UH3AR077360	-	8,981
Pass-Through From: Northeastern University Arthritis, Musculoskeletal and Skin Diseases Research	93.846	R01AR075121	-	88,760
Pass-Through From: Indiana University Arthritis, Musculoskeletal and Skin Diseases Research	93.846	R01AR080116	-	21,902
<b>Total ALN 93.846</b>			-	1,102,182
Direct Program: Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		3,276	1,990,694

The accompanying notes are an integral part of this Schedule.

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Pass-Through From: Oregon Health & Science University Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U01DK116743	\$ -	\$ 11,884
Pass-Through From: Acetaminophen Toxicity Diagnostics, LLC Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	SB1DK079387	-	36,046
Pass-Through From: Arkana Laboratories Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R44DK130702	-	109,361
Pass-Through From: Drexel University Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK125641	-	23,218
<b>Total ALN 93.847</b>			<u>3,276</u>	<u>2,171,203</u>
Direct Program: Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	289,295
Pass-Through From: Emory University Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS088748	-	32,719
Pass-Through From: University of Cincinnati Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	IRB260036-ARCADIA IRB260503-SATURN	-	1,876
<b>Total ALN 93.853</b>			<u>-</u>	<u>323,890</u>
Direct Program: Allergy and Infectious Diseases Research	93.855		1,016,654	4,093,339
Pass-Through From: Washington State University Allergy and Infectious Diseases Research	93.855	R01AI158372	-	20,005
Pass-Through From: University of Vermont & State Agricultural Services Allergy and Infectious Diseases Research	93.855	R01AI158372	-	8,332
Pass-Through From: University of North Carolina Allergy and Infectious Diseases Research	93.855	R01AI169462 R01AI161841	-	133,949
Pass-Through From: Indiana University Allergy and Infectious Diseases Research	93.855	R01AI110637	-	31,318
Pass-Through From: East Carolina University Allergy and Infectious Diseases Research	93.855	R01AI46930	-	102,043
Pass-Through From: Columbia University Allergy and Infectious Diseases Research	93.855	U19AI067773	-	177,255
Pass-Through From: University of Arkansas - Fayetteville (UAF) Allergy and Infectious Diseases Research	93.855	R03AI164158	-	4,906
Pass-Through From: Regents of the University of Minnesota Allergy and Infectious Diseases Research	93.855	U19AI171954	-	162,965
<b>Total ALN 93.855</b>			<u>1,016,654</u>	<u>4,734,112</u>
Direct Program: Biomedical Research and Research Training	93.859		3,207,017	14,449,491

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Pass-Through From: Arkansas Children's Research Institute Biomedical Research and Research Training	93.859	P20GM121293 P20GM109096	\$ -	\$ 407,764
Pass-Through From: University of North Carolina - Charlotte Biomedical Research and Research Training	93.859	R01GM123251	-	17,604
Pass-Through From: University of New Mexico Biomedical Research and Research Training	93.859	R01GM047251	1,649	3,859
Pass-Through From: The Washington University Biomedical Research and Research Training	93.859	R01GM140635	-	215,333
Pass-Through From: University of Arkansas - Fayetteville (UAF) Biomedical Research and Research Training	93.859	P20GM139768	-	263,213
Pass-Through From: Oklahoma Medical Research Foundation Biomedical Research and Research Training	93.859	R01GM141040	-	211,662
<b>Total ALN 93.859</b>			<u>3,208,666</u>	<u>15,568,926</u>
Direct Program: Child Health and Human Development Extramural Research	93.865		-	992,410
Pass-Through From: Regents of the University of Minnesota Child Health and Human Development Extramural Research	93.865	R01HD103634	-	20,516
Pass-Through From: Health Research, Inc. (HRI) Child Health and Human Development Extramural Research	93.865	R01HD090180	-	17,894
<b>Total ALN 93.865</b>			<u>-</u>	<u>1,030,820</u>
Direct Program: Aging Research	93.866		48,319	1,855,373
Pass-Through From: Duke University Aging Research	93.866	U19AG065188	-	32,864
Pass-Through From: Johns Hopkins University Aging Research	93.866	R01AG052510	-	3,704
Pass-Through From: University of California - San Francisco Aging Research	93.866	R24AG065175	-	27,610
Pass-Through From: Oregon Health & Science University Aging Research	93.866	R01AG058545	-	37,953
Pass-Through From: University of Toledo Health Science Campus Aging Research	93.866	R01AG071332	-	20,212
<b>Total ALN 93.866</b>			<u>48,319</u>	<u>1,977,716</u>
Direct Program: Vision Research	93.867		-	242,185
Direct Program: Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		-	132,711
Pass-Through From: Arkansas Department of Health HIV Prevention Activities Health Department Based	93.940	4600043462-A4 4600049373	-	219,251
<b>Total Department of Health and Human Services</b>			<u>10,529,567</u>	<u>73,557,563</u>
<b>Total Research and Development Cluster</b>			<u>11,011,642</u>	<u>79,066,898</u>

The accompanying notes are an integral part of this Schedule.

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>Department of Agriculture</u></b>				
Pass-Through From:				
Arkansas Department of Human Services Child and Adult Care Food Program	10.558	CACFP for Head Start/Early	\$ -	\$ 305,404
Direct Program:				
Distance Learning and Telemedicine Loans and Grants	10.855		-	462,742
Direct Program:				
Delta Health Care Services Grant Program	10.874		67,017	404,089
<b>Total Department of Agriculture</b>			<b>67,017</b>	<b>1,172,235</b>
<b><u>Department of Commerce</u></b>				
<i>Economic Development Cluster</i>				
Direct Program:				
Economic Adjustment Assistance	11.307		-	257,130
<i>Total Economic Development Cluster</i>			-	257,130
<b>Total Department of Commerce</b>			-	<b>257,130</b>
<b><u>Department of Housing and Urban Development</u></b>				
<i>CDBG Entitlement Grants Cluster</i>				
Pass-Through From:				
City of Fayetteville Community Development Block Grants/Entitlement Grants <i>Total CDBG Entitlement Grants Cluster</i>	14.218	B-20-MW-05-0001	-	469,078
<b>Total Department of Housing and Urban Development</b>			-	<b>469,078</b>
<b><u>Department of Justice</u></b>				
Direct Program:				
Miscellaneous US Department of Justice Programs	16.000		-	13,317
Pass-Through From:				
Arkansas Department of Finance and Administration Crime Victim Assistance	16.575	15POVC21GG00610ASSI 2020V2GX0061	-	180,711
Direct Program:				
Crime Victim Assistance/Discretionary Grants	16.582		-	881,747
Direct Program:				
STOP School Violence	16.839		-	253,740
<b>Total Department of Justice</b>			-	<b>1,329,515</b>
<b><u>Department of Labor</u></b>				
Direct Program:				
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	23,061
<b>Total Department of Labor</b>			-	<b>23,061</b>
<b><u>Department of the Treasury</u></b>				
Pass-Through From:				
City of Little Rock COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP0030	-	70,412
<b>Total Department of the Treasury</b>			-	<b>70,412</b>
<b><u>Federal Communications Commission</u></b>				
Direct Program:				
COVID-19 Telehealth Program	32.006		-	10,640
Direct Program:				
Affordable Connectivity Outreach Grant Program	32.011		-	6,127
<b>Total Federal Communications Commission</b>			-	<b>16,767</b>

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Education</b>				
<i>Student Financial Assistance Cluster</i>				
Direct Program:				
Federal Supplemental Educational Opportunity Grants	84.007		\$ -	\$ 42,260
Direct Program:				
Federal Perkins Loan Program Federal Capital Contributions	84.038		-	315,465
Direct Program:				
Federal Pell Grant Program	84.063		-	1,534,990
Direct Program:				
Federal Direct Student Loans	84.268		-	58,335,687
<b>Department of Health and Human Services</b>				
Direct Program:				
Health Professions Student Loans, Including Primary Care Loans and Loans for	93.342		-	2,949,737
Direct Program:				
Nursing Student Loans	93.364		-	69,896
			-	63,248,035
<i>Total Student Financial Assistance Cluster</i>				
Direct Program:				
COVID-19 Education Stabilization Fund - HEERF Institutional Aid	84.425F		-	239,778
			-	<b>63,487,813</b>
<b>Department of Health and Human Services</b>				
Direct Program:				
COVID-19 National Organizations of State and Local Officials	93.011		4,401,622	7,993,429
<i>Aging Cluster</i>				
Direct Program:				
Special Programs for the Aging Title III, Part C Nutrition Services	93.045		-	125,779
			-	125,779
<i>Total Aging Cluster</i>				
Direct Program:				
Sexual Risk Avoidance Education	93.060		194,045	251,235
Direct Program:				
Healthy Marriage Promotion and Responsible Fatherhood Grant	93.086		-	1,006,021
Direct Program:				
Area Health Education Centers	93.107		-	1,537,197
Direct Program:				
Maternal and Child Health Federal Consolidated Programs	93.110		149,013	1,523,918
Pass-Through From:				
Johns Hopkins University				
Maternal and Child Health Federal Consolidated Programs	93.110	U7A33717	-	91,809
Pass-Through From:				
American College of Obstetricians and Gynecologists				
Maternal and Child Health Federal Consolidated Programs	93.110	2 UC4MC280420500	-	173
Pass-Through From:				
University of Oklahoma Health Science Center				
Maternal and Child Health Federal Consolidated Programs	93.110	UH735353	-	183,194
			149,013	1,799,094
<b>Total ALN 93.110</b>				
Direct Program:				
Community Programs to Improve Minority Health Grant Program	93.137		60,781	403,148
Pass-Through From:				
Oklahoma State University				
Community Programs to Improve Minority Health Grant Program	93.137	CPIMP211317	-	28,305
Pass-Through From:				
Benton County Government				
Community Programs to Improve Minority Health Grant Program	93.137	CPIMP211231	-	548,681
			60,781	980,134
<b>Total ALN 93.137</b>				
Direct Program:				
Telehealth Programs	93.211		-	328,373
Pass-Through From:				
University of Mississippi Medical Center				
Telehealth Programs	93.211	U66RH31459	-	101,326
			-	429,699
<b>Total ALN 93.211</b>				
Direct Program:				
Traumatic Brain Injury State Demonstration Grant Program	93.234		-	207,339
Pass-Through From:				
University of California - Los Angeles				
State Rural Hospital Flexibility Program	93.241	NU38OT000288	-	6,941

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Direct Program: Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		\$ 590,172	\$ 1,611,672
Pass-Through From: Positive Energy Affecting Recovering Lives, Inc. (P.E.A.R.L.) Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	TI085575	-	27,428
Pass-Through From: Washington/Madison County Adult Drug Court Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI082976	-	59,397
<b>Total ALN 93.243</b>			<u>590,172</u>	<u>1,698,497</u>
Direct Program: Advanced Nursing Education Workforce Grant Program	93.247		-	402,074
Direct Program: Poison Center Support and Enhancement Grant	93.253		-	222,525
Pass-Through From: University of Utah Research Infrastructure Programs	93.351	R21OD026618	-	45,462
Pass-Through From: Arkansas Department of Health Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	4502119376 4600051939 4600050833-A01 4600050836-A01 4600050837-A01 4600050440-A01 CDC-RFA-OT21-2103	-	2,135,446
Pass-Through From: National Foundation for the Centers of Disease Control and Prevention, Inc. Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NU38OT000288	-	91,488
Direct Program: State Physical Activity and Nutrition (SPAN)	93.439		45,657	668,793
Pass-Through From: Benton County Government Community Health Workers and Public Health Response and Resilience	93.495	NU58DP007044	-	1,566,221
Direct Program: COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		-	27,894,078
Direct Program: Public Health Training Centers Program	93.516		-	167,770
Direct Program: Teaching Health Center Graduate Medical Education Payment	93.530		-	546,559
Pass-Through From: Arkansas Department of Workforce Services Temporary Assistance for Needy Families	93.558	2101ARTANF	-	698,690
<i>CCDF Cluster</i> Direct Program: COVID-19 Child Care and Development Block Grant	93.575		-	289,609
Pass-Through From: Arkansas Department of Human Services COVID-19 Child Care and Development Block Grant Child Care and Development Block Grant	93.575	Headstart-QI-QP 2210512543_222079076 4600051807	-	1,279,356 776,328
Pass-Through From: SRI International Child Care and Development Block Grant <i>Total CCDF Cluster</i>	93.575	90YE0222	-	6,814 <u>2,352,107</u>

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Pass-Through From: Arkansas Department of Human Services Community-Based Child Abuse Prevention Grants	93.590	4600047693-A05	\$ -	\$ 27,461
<i>Head Start Cluster</i>				
Direct Program: Head Start	93.600		-	8,711,696
<i>Total Head Start Cluster</i>			<u>-</u>	<u>8,711,696</u>
Direct Program: Children's Justice Grants to States	93.643		19,973	152,146
Pass-Through From: Arkansas Department of Human Services COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	4600046798	-	1,312,764
Direct Program: Medical Student Education	93.680		298,000	5,635,761
Pass-Through From: University of South Alabama Medical Student Education	93.680	T99HP33560	-	108,231
<b>Total ALN 93.680</b>			<u>298,000</u>	<u>5,743,992</u>
Direct Program: PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738		-	1,224,863
Pass-Through From: Arkansas Department of Human Services Elder Abuse Prevention Interventions Program	93.747	4600043602	-	4,731
Pass-Through From: Arkansas Department of Human Services Opioid STR	93.788	4600051893 4600051891 4600052024 4600051890 4600051892 4600047963 4600047965 4600047964	-	2,805,530
Direct Program: Organized Approaches to Increase Colorectal Cancer Screening	93.800		37,825	443,101
Pass-Through From: Arkansas Children's Hospital Maternal, Infant and Early Childhood Home Visiting Grant	93.870	FY21-24 AVHN	-	406,049
Direct Program: Primary Care Training and Enhancement	93.884		-	486,841
Pass-Through From: University of South Alabama Primary Care Training and Enhancement	93.884	T3442151	-	52,472
<b>Total ALN 93.884</b>			<u>-</u>	<u>539,313</u>
Direct Program: Healthy Start Initiative	93.926		-	1,271,155
Direct Program: Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	96,792
Pass-Through From: Arkansas Department of Human Services Block Grants for Community Mental Health Services	93.958	4600050969	-	102,847
Pass-Through From: Arkansas Department of Human Services Block Grants for Prevention and Treatment of Substance Abuse	93.959	4600036835 4600049548	-	1,301,702

**University of Arkansas for Medical Sciences**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Direct Program: PPHF Geriatric Education Centers	93.969		\$ 219,719	\$ 747,080
Pass-Through From: Arkansas Department of Health Preventive Health and Health Services Block Grant	93.991	NB01OT009443 4600049575	-	39,203
Direct Program: Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	93.998		-	533,210
<b>Total Department of Health and Human Services</b>			<b>6,016,807</b>	<b>78,290,213</b>
<b><u>Corporation for National and Community Service</u></b>				
Direct Program: AmeriCorps Volunteers in Service to America 94.013	94.013		-	97,907
<b>Total Corporation for National and Community Service</b>			<b>-</b>	<b>97,907</b>
<b><u>Department of Homeland Security</u></b>				
Pass-Through From: Arkansas Department of Emergency Management Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		-	2,149,478
<b>Total Department of Homeland Security</b>			<b>-</b>	<b>2,149,478</b>
<b>Total Schedule of Expenditures of Federal Awards</b>			<b>\$ 17,095,466</b>	<b>\$ 226,430,507</b>



**University of Arkansas for Medical Sciences**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the University of Arkansas for Medical Sciences (UAMS) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of UAMS, it is not intended to and does not present the financial position, changes in net position or cash flows of UAMS.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3: Indirect Cost Rate**

UAMS has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4: Federal Loan Programs**

The federal loan programs listed subsequently are administered directly by UAMS, and balances and transactions relating to these programs are included in UAMS' basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at June 30, 2023, consists of:

Assistance Listing Number	Program Name	Outstanding Balance at June 30, 2023
84.038	Federal Perkins Loan Program Federal Capital Contributions	\$ 192,667
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	3,140,349
93.364	Nursing Student Loans	475,003

## **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***

### **Independent Auditor's Report**

Board of Trustees  
The University of Arkansas System  
University of Arkansas for Medical Sciences  
Little Rock, Arkansas

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 financial position as of June 30, 2023, 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 16, 2023, which contained "Emphasis of Matter" paragraphs regarding the financial reporting entity and change in accounting principle.

#### ***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. 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 or significant deficiencies may exist that were not identified.

## ***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*.

## ***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.

**FORVIS,LLP**

Little Rock, Arkansas  
October 16, 2023



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## **Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Award Required by the Uniform Guidance**

### **Independent Auditor's Report**

Board of Trustees  
The University of Arkansas System  
University of Arkansas for Medical Sciences  
Little Rock, Arkansas

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

##### ***Opinion on Each Major Federal Program***

We have audited the 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, 2023. UAMS' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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 major federal programs for the year ended June 30, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

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 (*Government Auditing Standards*); 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 "Auditor's 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 opinion 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.

## ***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.

## ***Auditor's 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 an instance 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 item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

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

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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. *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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001, to be a significant deficiency.

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' response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. UAMS' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. UAMS is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. UAMS' corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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, 2023, and have issued our report thereon dated October 16, 2023, which contained an unmodified opinion on those financial statements and emphasis of matter paragraphs regarding the financial reporting entity and change in accounting principle. 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 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.

**FORVIS,LLP**

Rogers, Arkansas  
March 29, 2024

**University of Arkansas for Medical Sciences**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2023**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:  
 Unmodified       Qualified       Adverse       Disclaimer
  
2. Internal control over financial reporting:  
Significant deficiency(ies) identified?       Yes       None reported  
Material weakness(es) identified?       Yes       No
  
3. Noncompliance material to the financial statements noted?       Yes       No

*Federal Awards*

4. Internal control over major federal awards programs:  
Significant deficiency(ies) identified?       Yes       None reported  
Material weakness(es) identified?       Yes       No
  
5. Type of auditor’s report issued on compliance for major federal programs:  
 Unmodified       Qualified       Adverse       Disclaimer
  
6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?       Yes       No



**University of Arkansas for Medical Sciences**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2023**

7. Identification of major federal programs:

<b>Assistance Listing Numbers</b>	<b>Name of Federal Program or Cluster</b>
Various	Research and Development Cluster
Various	Student Financial Assistance Cluster
93.600	Head Start Cluster
93.011	National Organizations of State and Local Officials
93.680	Medical Student Education
93.498	Provider Relief Fund (PRF) and American Rescue Plan (ARPA) Rural Distribution

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

9. Auditee qualified as a low-risk auditee?  Yes  No

**University of Arkansas for Medical Sciences**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2023**

**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
No matters are reportable.	

**University of Arkansas for Medical Sciences**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2023**

**Section III – Federal Award Findings and Questioned Costs**

Reference Number	Finding
2023-001	<p style="text-align: center;">Head Start Cluster  Head Start, ALN 93.600  Department of Health and Human Services  Program Year 2022-2023</p> <p>Criteria or specific requirement - Reporting - 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.</p> <p>Condition - UAMS did not submit the annual Federal Financial Report (FFR) timely.</p> <p>Questioned costs - \$0</p> <p>Context - Out of the population of seven reports required to be submitted for the Head Start program during FY2023, 2 were selected for testing. Our sampling method was not, and was not intended to be, statistically valid. There were 5 attributes tested for each report selected for testing.</p> <p>Effect - UAMS did not submit the annual Federal Financial Report (FFR) timely.</p> <p>Cause - UAMS' processes did not ensure reports were submitted timely.</p> <p>Repeat finding - Yes, 2022-007</p> <p>Recommendation - We recommend that management design and implement internal controls that will ensure that all required reports are submitted timely.</p> <p>View of Responsible Officials - In order to address the exceptions identified in the audit, UAMS has implemented new processes where the staff member assigned to the Head Start program meets weekly with the Head Start Finance Manager and Director to discuss expenses allocated to the grants, assign tasks to be completed each week, and discuss reporting needs and deadlines. This finding recurred due to UAMS not implementing the new process until after January 2023. The new implemented processes have proven to assist in proper oversight and accurate financial management of the grants and allowed UAMS to meet the last reporting deadline in November 2023.</p>

**University of Arkansas for Medical Sciences**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2023**

Reference Number	Summary of Finding	Status
2022-000	<p style="text-align: center;">Findings Related to the Financial Statements Reported in Accordance with <i>Government Auditing Standards</i></p> <p>Criteria - Construction in Progress (CIP) projects should be transferred from CIP to fixed assets upon completion.</p> <p>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.</p>	Resolved
2022-001	<p style="text-align: center;">Research and Development Cluster  Research and Development Cluster, Various Assistance Listing Numbers  Various Departments  Award Year 2021-2022</p> <p>Criteria or specific requirement - Cash management 2 CFR 200.305</p> <p>Condition - Seven (7) expenditures not paid prior to the reimbursement request and seven (7) draws where the draw was over drawn. Additionally, three (3) draws were not supported by a detail of expenditures that reconciled.</p> <p>Questioned costs - \$1,858</p>	Resolved
2022-002	<p style="text-align: center;">Research and Development Cluster  Research and Development Cluster, Various Assistance Listing Numbers  Various Departments  Award Year 2021-2022</p> <p>Criteria or specific requirement - Subrecipient monitoring 2 CFR 200.330, .331, and 3501(h)</p> <p>Condition - UAMS did not appropriately monitor subrecipient activities and did not track subrecipient audits, requests and other correspondence related to follow-up of corrective action items.</p>	Resolved
2022-003	<p style="text-align: center;">Research and Development Cluster  Research and Development Cluster, Various Assistance Listing Numbers  Various Departments  Award Year 2021-2022</p> <p>Criteria or specific requirement - Activities Allowed or Unallowed and Allowable Costs/Cost Principles and Period of Performance 2 CFR 200</p> <p>Condition - Numerous internal control deficiencies that were identified during audit procedures due to lack of management review of the compliance and control requirements for the program.</p>	Resolved

**University of Arkansas for Medical Sciences**  
**Summary Schedule of Prior Audit Findings (Continued)**  
**Year Ended June 30, 2023**

Reference Number	Summary of Finding	Status
2022-004	<p style="text-align: center;">Research and Development Cluster  Research and Development Cluster, Various Assistance Listing Numbers  Various Departments  Award Year 2021-2022</p> <p>Criteria or specific requirement - Activities Allowed or Unallowed and Allowable Costs/Cost Principles 2 CFR 200</p> <p>Condition - Two (2) samples out of 40 where adequate documentation to support the expenditure was not maintained, and therefore, were considered unallowable.</p> <p>Questioned costs - \$512</p>	Resolved
2022-005	<p style="text-align: center;">COVID-19 - HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the  COVID-19 Coverage Assistance Fund, Assistance Listing No. 93.461  Department of Health and Human Services  Award Year 2021-2022</p> <p>Criteria or specific requirement - Activities Allowed or Unallowed and Allowable Costs/Cost Principles 2 CFR 200.303</p> <p>Condition - Three (3) patients from sample of sixty (60) patients that had claims and payments from HRSA for which services for treatment did not meet the COVID-19 primary diagnosis criteria. Additionally, inadequate internal controls.</p> <p>Questioned costs - \$7,615</p>	Resolved
2022-006	<p style="text-align: center;">Medical Student Education, Assistance Listing No. 93.680  Department of Health and Human Services  Award Year 2021-2022</p> <p>Criteria or specific requirement - Cash management 2 CFR 200.305</p> <p>Condition - Three (3) expenditures out of a sample of forty (40) were not paid prior to the reimbursement request. Two (2) draws were over drawn. Nine (9) draws were not supported by a detail of expenditures that reconciled.</p> <p>Questioned costs - \$48,991</p>	Resolved

**University of Arkansas for Medical Sciences**  
**Summary Schedule of Prior Audit Findings (Continued)**  
**Year Ended June 30, 2023**

Reference Number	Summary of Finding	Status
2022-007	<p style="text-align: center;">Head Start Cluster  Head Start, Assistance Listing Number 93.600  Department of Health and Human Services  Award Year 2021-2022</p> <p>Criteria or specific requirement - Reporting 2 CFR 200.328</p> <p>Condition - Annual Federal Financial Report (FFR) was not submitted timely nor was the Annual Real Property Status Report (SF-429) submitted timely.</p>	Not Resolved
2022-008	<p style="text-align: center;">COVID-19 Education Stabilization Fund, Higher Education Emergency Relief Fund,  Assistance Listing No. 84.425F  Department of Education  Award Year 2021-2022</p> <p>Criteria or specific requirement - Procurement and Suspension and Debarment 2 CFR 200.303</p> <p>Condition - One (1) procurement out of seventeen (17) where only one vendor quote was obtained when the purchase amount was approximately \$21,400.</p>	Resolved