




University of Arkansas for Medical Sciences

Single Audit Reports

June 30, 2025



University of Arkansas for Medical Sciences
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June 30, 2025

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**University of Arkansas for Medical Sciences
Schedule of Expenditures of Federal Awards
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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
<i>Research and Development Cluster</i>				
<u>Department of Agriculture</u>				
Pass-Through From:				
University of Arkansas – Pine Bluff (UAPB) 1890 Institution Capacity Building Grants	10.216	20243882142096	\$ -	\$ 22,539
Direct Program:				
Agriculture and Food Research Initiative (AFRI)	10.310		234,294	363,477
Direct Program:				
Gus Schumacher Nutrition Incentive Program	10.331		-	85,749
Total Department of Agriculture			234,294	471,765
<u>Department of Commerce</u>				
Pass-Through From:				
University of Arkansas, Fayetteville (UAF) Arrangements for Interdisciplinary Research Infrastructure	11.619	70NANB22H010	-	100,975
Total Department of Commerce			-	100,975
<u>Department of Defense</u>				
Pass-Through From:				
University of Alabama – Birmingham Issue of Department of Defense excess equipment	12.000	W81XWH-15-9-0001	-	5,499
Pass-Through From:				
The Henry M. Jackson Foundation Military Health Service Research (MHSR)	12.007	HT94022310006	-	149,757
Direct Program:				
Military Medical Research and Development	12.420		118,372	1,307,187
Pass-Through From:				
University of Texas Southwestern Medical Center – Dallas Military Medical Research and Development	12.420	HT94252310924	-	65,731
Pass-Through From:				
University of Arkansas – Fayetteville (UAF) Military Medical Research and Development	12.420	W81XWM1910839	-	10,380
Total ALN 12.420			118,372	1,383,298
Total Department of Defense			118,372	1,538,554
<u>Department of the Interior</u>				
Pass-Through From:				
University of Arkansas – Cooperative Extension Service Assistance to State Water Resources Research Institutes	15.805	G21AP10581	-	9,382
Total Department of the Interior			-	9,382
<u>Department of Justice</u>				
Direct Program:				
Crime Victim Assistance/Discretionary Grants	16.582		-	8,376
Total Department of Justice			-	8,376
<u>Department of Transportation</u>				
Pass-Through From:				
Arkansas State Police State and Community Highway Safety	20.600	69A37525300004020ARO	-	17,112
Total Department of Transportation			-	17,112
<u>National Aeronautics and Space Administration</u>				
Direct Program:				
Exploration	43.003		71,167	82,204
Pass-Through From:				
Baylor College of Medicine Exploration	43.003	NNX16A069A	-	7,839
Pass-Through From:				
Louisiana State University Exploration	43.003	80NSSC21K0544	-	1,513
Total ALN 43.003			71,167	91,556
Pass-Through From:				
University of Arkansas – Little Rock (UALR) Office of STEM Engagement (OSTEM)	43.008	80NSSC21M0323	-	(84,622)
Total National Aeronautics and Space Administration			71,167	6,934

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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
<u>National Science Foundation</u>				
Pass-Through From: Johns Hopkins University Engineering	47.041	1933303	\$ -	\$ 11,836
Pass-Through From: University of Oklahoma Engineering	47.041	2200299	-	13,539
Total ALN 47.041			-	25,375
Direct Program: Biological Sciences	47.074		28,266	327,189
Direct Program: STEM Education (formerly Education and Human Resources)	47.076		-	50,446
Pass-Through From: Arkansas Economic Development Commission Integrative Activities	47.083	1946391	-	613,001
Pass-Through From: Louisiana Tech University Integrative Activities	47.083	2217824 2327429	-	107,815
Pass-Through From: West Virginia University Integrative Activities	47.083	1920920	-	4,284
Total ALN 47.083			-	725,100
Direct Program: NSF Technology, Innovation and Partnerships	47.084		60,325	620,552
Pass-Through From: University of Arkansas at Pine Bluff (UAPB) NSF Technology, Innovation and Partnerships	47.084	2235865	-	29,629
Total ALN 47.084			60,325	650,181
Total National Science Foundation			88,591	1,778,291
<u>Department of Energy</u>				
Pass-Through From: Lawrence Berkeley National Laboratory Miscellaneous US Department of Energy Programs	81.000	DEAC0205CH11231	-	141,322
Total Department of Energy			-	141,322
<u>Department of Health and Human Services</u>				
Direct Program: Miscellaneous U.S. Department of Health and Human Services Programs	93.000		-	32,633
Pass-Through From: Arkansas Department of Education Division of Higher Education Miscellaneous U.S. Department of Health and Human Services Programs	93.000	Better Beginnings	-	420
Pass-Through From: Chicago Association for Research and Education in Science (CARES) Miscellaneous U.S. Department of Health and Human Services Programs	93.000	A2408-075-036-067098.0	-	35,276
Pass-Through From: Leidos Biomedical Research, Inc. Miscellaneous U.S. Department of Health and Human Services Programs	93.000	75N91019D00024	19,822	1,871,075
Total ALN 93.000			19,822	1,939,404
Direct Program: Birth Defects and Developmental Disabilities – Prevention and Surveillance	93.073		54,827	830,724
Pass-Through From: University of Pennsylvania Food and Drug Administration Research	93.103	R01FD007632	-	5,401
Direct Program: Environmental Health	93.113		-	912,151
Direct Program: Oral Diseases and Disorders Research	93.121		-	72,802
Direct Program: Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		18,953	584,289

The accompanying notes are an integral part of this Schedule.

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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: University of New Mexico NIEHS Superfund Hazardous Substances Basic Research and Education	93.143	P42ES025589	\$ -	\$ 25,392
Direct Program: Rural Health Research Centers	93.155		32,983	1,450,198
Direct Program: Research Related to Deafness and Communication Disorders	93.173		244,012	1,305,317
Direct Program: Telehealth Programs	93.211		-	351,357
Pass-Through From: University of Mississippi Medical Center Telehealth Programs	93.211	U6631459	-	359,535
Pass-Through From: Tulane University Telehealth Programs	93.211	U6631459	-	28,389
Total ALN 93.211			<u>-</u>	<u>739,281</u>
Direct Program: Research and Training in Complementary and Integrative Health	93.213		-	83,811
Direct Program: Research on Healthcare Costs, Quality and Outcomes	93.226		-	229,598
Pass-Through From: Board of Curators of the University of Missouri Research on Healthcare Costs, Quality and Outcomes	93.226	R01HS029673	-	23,643
Pass-Through From: Kaiser Permanente Washington Health Research Institute Research on Healthcare Costs, Quality and Outcomes	93.226	R01HS027790	-	50,546
Total ALN 93.226			<u>-</u>	<u>303,787</u>
Pass-Through From: Stanford University National Center on Sleep Disorders Research	93.233	R01HL166253	-	36,432
Direct Program: Mental Health Research Grants	93.242		124,736	586,173
Pass-Through From: University of Washington Mental Health Research Grants	93.242	UF1MH121942	-	2,499
Pass-Through From: University of Rochester Mental Health Research Grants	93.242	R01MH119264	-	53,641
Pass-Through From: Emory University Mental Health Research Grants	93.242	R01MH123352	-	34,037
Total ALN 93.242			<u>124,736</u>	<u>676,350</u>
Pass-Through From: The University of Texas Health Science Center at Tyler Occupational Safety and Health Program	93.262	U54OH007541	-	(1,107)
Direct Program: Alcohol Research Programs	93.273		203,132	857,245
Pass-Through From: University of Massachusetts Medical School Alcohol Research Programs	93.273	R01AA028240	-	18,063
Total ALN 93.273			<u>203,132</u>	<u>875,308</u>
Direct Program: Drug-Free Communities Support Program Grants	93.276		-	369,689
Direct Program: Drug Abuse and Addiction Research Programs	93.279		129,124	2,082,080
Pass-Through From: Intervexion Therapeutics, LLC Drug Abuse and Addiction Research Programs	93.279	U01DA056240	-	186,226

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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: The University of Texas Southwestern Medical Center – Dallas Drug Abuse and Addiction Research Programs	93.279	UG1DA020024	\$ -	\$ 523,504
Pass-Through From: University of California – Los Angeles Drug Abuse and Addiction Research Programs	93.279	R01DA047386	-	5,302
Pass-Through From: New York University Drug Abuse and Addiction Research Programs	93.279	UG1DA013035 ADVANCE UH3CA261067	-	436,563
Pass-Through From: Arkansas Children's Research Institute Drug Abuse and Addiction Research Programs	93.279	U01DA055352	-	499,387
Pass-Through From: University of Massachusetts Medical School Drug Abuse and Addiction Research Programs	93.279	U2CDA050097	-	75
Pass-Through From: University of Cincinnati Drug Abuse and Addiction Research Programs	93.279	UG1DA013732	-	143,631
Pass-Through From: Yale University Drug Abuse and Addiction Research Programs	93.279	RM1DA055310	-	59,170
Pass-Through From: Duke University Drug Abuse and Addiction Research Programs	93.279	R61DA060583	-	73,101
Total ALN 93.279			129,124	4,009,039
Direct Program: Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		-	337,572
Pass-Through From: University of Toledo Health Science Campus Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R15EB034552	-	14,998
Pass-Through From: University of Arkansas – Fayetteville (UAF) Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R01EB023261	-	11,696
Total ALN 93.286			-	364,266
Direct Program: Minority Health and Health Disparities Research	93.307		2,038,796	8,212,149
Pass-Through From: University of North Carolina Minority Health and Health Disparities Research	93.307	R01MD016992	-	108,121
Pass-Through From: University of New Mexico Minority Health and Health Disparities Research	93.307	P50MD015706	-	16,087
Total ALN 93.307			2,038,796	8,336,357
Direct Program: Trans-NIH Research Support	93.310		1,819,931	8,667,702
Pass-Through From: Duke University Trans-NIH Research Support	93.310	U2COD023375	-	314,864
Pass-Through From: University of Alabama – Birmingham Trans-NIH Research Support	93.310	OT2OD038381	-	174,648
Pass-Through From: University of Chicago Trans-NIH Research Support	93.310	U01MD017414	-	7,531
Pass-Through From: Washington State University Trans-NIH Research Support	93.310	R01MD016526	-	113,879
Total ALN 93.310			1,819,931	9,278,624

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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
Direct Program: National Center for Advancing Translational Sciences	93.350		\$ 366,400	\$ 4,787,820
Pass-Through From: Vanderbilt University Medical Center National Center for Advancing Translational Sciences	93.350	U24TR004437	-	155,083
Pass-Through From: Tulane University National Center for Advancing Translational Sciences	93.350	K12TR004769	-	27,967
Pass-Through From: Duke University National Center for Advancing Translational Sciences	93.350	U24TR001608	-	(659)
Total ALN 93.350			366,400	4,970,211
Direct Program: Research Infrastructure Programs	93.351		-	750,000
Direct Program: Construction Support	93.352		-	2,078,867
Pass-Through From: The University of Texas MD Anderson Cancer Center 21st Century Cures Act – Beau Biden Cancer Moonshot	93.353	U01CA294459	-	32,300
Direct Program: Nursing Research	93.361		37,047	762,482
Pass-Through From: FaceView Mask, LLC Nursing Research	93.361	R42NR017124	-	740
Pass-Through From: Southcentral Foundation Nursing Research	93.361	R01NR020491	-	64,352
Total ALN 93.361			37,047	827,574
Direct Program: Cancer Cause and Prevention Research	93.393		-	452,827
Pass-Through From: Lawrence Berkley National Laboratory Cancer Cause and Prevention Research	93.393	P01CA092584	-	64,521
Pass-Through From: Regents of the University of Minnesota Cancer Cause and Prevention Research	93.393	P01CA138338	-	21,363
Total ALN 93.393			-	538,711
Direct Program: Cancer Detection and Diagnosis Research	93.394		301,249	1,262,121
Pass-Through From: University of Arkansas – Fayetteville (UAF) Cancer Detection and Diagnosis Research	93.394	R01CA238025	-	699
Pass-Through From: University of Kansas Cancer Detection and Diagnosis Research	93.394	R01CA243445	-	59,968
Pass-Through From: Cytoastra, LLC Cancer Detection and Diagnosis Research	93.394	R41CA247027	-	91
Total ALN 93.394			301,249	1,322,879
Direct Program: Cancer Treatment Research	93.395		85,711	2,845,974
Pass-Through From: Southwest Oncology Group Cancer Treatment Research	93.395	U10CA180888	-	9,800
Pass-Through From: University of California – Los Angeles Cancer Treatment Research	93.395	R01CA282198	-	156,585
Pass-Through From: University of New Mexico Cancer Treatment Research	93.395	R01CA276837	-	59,191
Pass-Through From: NRG Oncology Foundation Cancer Treatment Research	93.395	U10CA180868	-	47,805
Total ALN 93.395			85,711	3,119,355

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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
Direct Program: Cancer Biology Research	93.396		\$ -	\$ 1,342,881
Pass-Through From: Indiana University Cancer Biology Research	93.396	R01CA241677	-	20,996
Pass-Through From: University of Arkansas – Fayetteville (UAF) Cancer Biology Research	93.396	R37CA279722	-	39,206
Total ALN 93.396			<u>-</u>	<u>1,403,083</u>
Direct Program: Cancer Research Manpower	93.398		-	173,692
Pass-Through From: Baylor College of Medicine Cancer Control	93.399	U54CA272691	-	432,300
Pass-Through From: ECOG-ACRIN Cancer Research Group Cancer Control	93.399	UG1CA189828	-	36,750
Total ALN 93.399			<u>-</u>	<u>469,050</u>
Direct Program: Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		-	5,524
Pass-Through From: Arkansas Department of Human Services Child Care and Development Block Grant	93.575	2402ARCCDD	-	317
Pass-Through From: SRI International Child Care and Development Block Grant	93.575	90YE0289	-	22,597
Total ALN 93.575			<u>-</u>	<u>22,914</u>
Direct Program: Cardiovascular Diseases Research	93.837		-	1,863,915
Pass-Through From: Rutgers University Cardiovascular Diseases Research	93.837	R01HL127661	-	1,720
Total ALN 93.837			<u>-</u>	<u>1,865,635</u>
Direct Program: Lung Diseases Research	93.838		99,799	443,870
Pass-Through From: Duke University Lung Diseases Research	93.838	R33HL47833 OT2HL156812	-	58,456
Pass-Through From: Westat, Inc. Lung Diseases Research	93.838	OT2HL158287	400,011	1,454,841
Total ALN 93.838			<u>499,810</u>	<u>1,957,167</u>
Direct Program: Blood Diseases and Resources Research	93.839		10,196	670,301
Pass-Through From: University of Kentucky Research Foundation Blood Diseases and Resources Research	93.839	R35HL150818	-	26,970
Pass-Through From: University of Pennsylvania Blood Diseases and Resources Research	93.839	R01HL141408 P01HL146373	-	43,425
Total ALN 93.839			<u>10,196</u>	<u>740,696</u>
Pass-Through From: Johns Hopkins University Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840	R01HL146785	-	49,198

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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
Direct Program: Arthritis, Musculoskeletal and Skin Diseases Research	93.846		\$ -	\$ 1,539,797
Pass-Through From: Northeastern University Arthritis, Musculoskeletal and Skin Diseases Research	93.846	R01AR075121	-	89,139
Pass-Through From: Indiana University Arthritis, Musculoskeletal and Skin Diseases Research	93.846	R01AR080116	-	17,639
Total ALN 93.846			<u>-</u>	<u>1,646,575</u>
Direct Program: Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		103,365	3,016,195
Pass-Through From: Oregon Health & Science University Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U01DK116743	-	2,639
Pass-Through From: Acetaminophen Toxicity Diagnostics, LLC Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	SB1DK079387	-	111,201
Pass-Through From: Texas A&M University Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R21DK134921	-	30,781
Pass-Through From: University of Alabama Birmingham Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U01DK115997	-	5,389
Pass-Through From: Medical College of Wisconsin Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R01DK133197	-	9,136
Pass-Through From: Nephsmart, LLC Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R41DK138646	-	66,386
Total ALN 93.847			<u>103,365</u>	<u>3,241,727</u>
Direct Program: Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		53,727	608,820
Pass-Through From: Emory University Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS088748	-	22,829
Pass-Through From: Indiana University Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	F01NS139192	-	27,908
Total ALN 93.853			<u>53,727</u>	<u>659,557</u>
Direct Program: Allergy and Infectious Diseases Research	93.855		507,588	5,330,546
Pass-Through From: Arkansas Childrens Research Institute Allergy and Infectious Diseases Research	93.855	R01AI176759	-	72,681
Pass-Through From: University of Vermont & State Agricultural Services Allergy and Infectious Diseases Research	93.855	R01AI158372	-	116,390
Pass-Through From: Kansas State University Allergy and Infectious Diseases Research	93.855	R01AI146930	-	20,413
Pass-Through From: Miriam Hospital Allergy and Infectious Diseases Research	93.855	P30AI042853	-	63,412
Pass-Through From: Indiana University Allergy and Infectious Diseases Research	93.855	R01AI110637	-	27,748
Pass-Through From: East Carolina University Allergy and Infectious Diseases Research	93.855	R01AI146930 R01AI153252	-	138,819

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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: Columbia University Allergy and Infectious Diseases Research	93.855	U19AI067773	\$ -	\$ (556)
Pass-Through From: Johns Hopkins University Allergy and Infectious Diseases Research	93.855	U01AI138897	-	2,500
Pass-Through From: Regents of the University of Minnesota Allergy and Infectious Diseases Research	93.855	U19AI171954	-	(16,233)
Total ALN 93.855			<u>507,588</u>	<u>5,755,720</u>
Direct Program: Biomedical Research and Research Training	93.859		3,553,595	19,198,496
Pass-Through From: Arkansas Children's Research Institute Biomedical Research and Research Training	93.859	P20GM121293 P20GM109096	-	460,405
Pass-Through From: The Washington University Biomedical Research and Research Training	93.859	R01GM140635	-	67,223
Pass-Through From: University of Arkansas – Fayetteville (UAF) Biomedical Research and Research Training	93.859	P20GM139768	-	169,840
Pass-Through From: Oklahoma Medical Research Foundation Biomedical Research and Research Training	93.859	R01GM141040	-	374,019
Total ALN 93.859			<u>3,553,595</u>	<u>20,269,983</u>
Direct Program: Child Health and Human Development Extramural Research	93.865		-	581,189
Pass-Through From: Regents of the University of Minnesota Child Health and Human Development Extramural Research	93.865	R01HD103634	-	35,927
Pass-Through From: Children's Hospital of Philadelphia Child Health and Human Development Extramural Research	93.865	R01HD106996	-	24,841
Pass-Through From: RTI International Child Health and Human Development Extramural Research	93.865	U24HD107621	-	8,939
Pass-Through From: Health Research, Inc. (HRI) Child Health and Human Development Extramural Research	93.865	R01HD090180	-	3,233
Pass-Through From: Tulane University Child Health and Human Development Extramural Research	93.865	U54HD113159	-	89,981
Total ALN 93.865			<u>-</u>	<u>744,110</u>
Direct Program: Aging Research	93.866		14,526	1,709,573
Pass-Through From: Duke University Aging Research	93.866	U19AG065188	-	10,456
Pass-Through From: Wake Forest University Aging Research	93.866	R01AG071807	-	4,950
Pass-Through From: University of Toledo Health Science Campus Aging Research	93.866	R01AG071332	-	(147)
Total ALN 93.866			<u>14,526</u>	<u>1,724,832</u>
Direct Program: Vision Research	93.867		-	369,789
Pass-Through From: Cherokee Nation Minority HIV/AIDS Fund (MHAf)	93.899	H1H9IHS0012	-	87,499
Direct Program: Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		-	272,041
Total Department of Health and Human Services			<u>10,219,530</u>	<u>87,296,204</u>
Total Research and Development Cluster			<u>10,731,954</u>	<u>91,368,915</u>

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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
<u>Department of Agriculture</u>				
Direct Program:				
Child and Adult Care Food Program	10.558		\$ -	\$ 1,232,652
Pass-Through From:				
Arkansas Department of Human Services Child and Adult Care Food Program	10.558	246AR324N1150	-	(14,170)
Total ALN 10.558			-	1,218,482
Direct Program:				
Delta Health Care Services Grant Program	10.874		9,000	593,103
Total Department of Agriculture			9,000	1,811,585
<u>Department of Commerce</u>				
Direct Program:				
2023 MBDA Capital Readiness Program	11.034		153,646	397,032
Total Department of Commerce			153,646	397,032
<u>Department of Justice</u>				
Direct Program:				
Crime Victim Assistance	16.575		-	14,209
Pass-Through From:				
Arkansas Department of Finance and Administration Crime Victim Assistance	16.575	15POVC21GG00610ASSI	-	221,725
Total ALN 16.575			-	235,934
Direct Program:				
Public Safety Partnership and Community Policing Grants	16.710		-	29,007
Direct Program:				
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		2,250	46,624
Direct Program:				
STOP School Violence	16.839		-	428,061
Total Department of Justice			2,250	739,626
<u>Department of Transportation</u>				
<i>Highway Safety Cluster</i>				
Pass-Through From: Arkansas State Police National Priority Safety Programs	20.616	69A3752430000405EARC	-	10,814
Total Department of Transportation			-	10,814
<u>Department of the Treasury</u>				
Direct Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		-	57,234
Pass-Through From:				
Arkansas Department of Commerce COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP3627	-	1,165,554
Pass-Through From:				
Arkansas Department of Education Division of Higher Education COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP3627	-	7,647
Pass-Through From:				
Arkansas Department of Human Services COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP3627	-	239,780
Total Department of the Treasury			-	1,470,215
<u>Federal Communications Commission</u>				
Direct Program:				
Affordable Connectivity Outreach Grant Program	32.011		-	(414)
Total Federal Communications Commission			-	(414)
<i>Student Financial Assistance Cluster</i>				
<u>Department of Education</u>				
Direct Program:				
Federal Supplemental Educational Opportunity Grants	84.007		-	65,902
Direct Program:				
Federal Perkins Loan Program Federal Capital Contributions	84.038		-	219,814
Direct Program:				
Federal Pell Grant Program	84.063		-	2,776,750
Direct Program:				
Federal Direct Student Loans	84.268		-	59,218,818
Total Department of Education			-	62,281,284

The accompanying notes are an integral part of this Schedule.

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Year Ended June 30, 2025**

(Continued)

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
Department of Health and Human Services				
Direct Program:				
Nurse Faculty Loan Program (NFLP)	93.264		\$ -	\$ 107,513
Direct Program:				
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		-	9,361,502
Direct Program:				
Nursing Student Loans	93.364		-	542,623
Total Department of Health and Human Services			-	10,011,638
<i>Total Student Financial Assistance Cluster</i>			<i>-</i>	<i>72,292,922</i>
Department of Health and Human Services				
<i>Aging Cluster</i>				
Direct Program:				
Special Programs for the Aging Title III, Part C Nutrition Services	93.045		-	141,063
<i>Total Aging Cluster</i>			<i>-</i>	<i>141,063</i>
Direct Program:				
Healthy Marriage Promotion and Responsible Fatherhood Grant	93.086		-	1,076,618
Direct Program:				
Area Health Education Centers	93.107		77,139	1,604,697
Direct Program:				
Maternal and Child Health Federal Consolidated Programs	93.110		368,089	4,672,560
Pass-Through From:				
University of Oklahoma Health Science Center				
Maternal and Child Health Federal Consolidated Programs	93.110	UH735353	-	139,102
Total ALN 93.110			368,089	4,811,662
Direct Program:				
Nurse Anesthetist Traineeship	93.124		-	24,000
Pass-Through From:				
Arkansas Department of Health				
Injury Prevention and Control Research and State and Community Based Programs	93.136	NU17CE924992 NUF2CE002578 NU17CE010203	-	294,104
Direct Program:				
Community Programs to Improve Minority Health	93.137		139,128	450,425
Pass-Through From:				
Benton County Government				
Community Programs to Improve Minority Health	93.137	CPIMP211231	-	13,539
Pass-Through From:				
Oklahoma State University				
Community Programs to Improve Minority Health	93.137	CPIMP231366	-	67,875
Total ALN 93.137			139,128	531,839
Direct Program:				
Traumatic Brain Injury State Demonstration Grant Program	93.234		-	225,574
Direct Program:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		732,287	1,492,556
Pass-Through From:				
American Academy of Addiction Psychiatry				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI081358	-	87,651
Pass-Through From:				
Arkansas Department of Human Services				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79SM089075	480,921	1,818,391
Pass-Through From:				
Benton County Government				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI085923	-	127,762
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	H79TI085575	-	47,279
Pass-Through From:				
Washington/Madison County Adult Drug Court				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	H79TI082976	-	87,989
Total ALN 93.243			1,213,208	3,661,628

The accompanying notes are an integral part of this Schedule.

**University of Arkansas for Medical Sciences
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

(Continued)

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: Advanced Nursing Education Workforce Grant Program	93.247		\$ -	\$ 715,477
Direct Program: Poison Center Support and Enhancement Grant	93.253		-	213,136
Direct Program: Racial and Ethnic Approaches to Community Health	93.304		-	1,177,834
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	NH75OT000061	-	1,289,154
Pass-Through From: Arkansas Department of Education Division of Higher Education Every Student Succeeds Act/Preschool Development Grants	93.434	90TP0129	-	3,362
Direct Program: State Physical Activity and Nutrition (SPAN)	93.439		-	(24)
Pass-Through From: University of Central Arkansas Alzheimer's Disease Program Initiative (ADPI)	93.470	90ADPI0117	-	24,395
Direct Program: Congressional Directives	93.493		-	3,585,104
Pass-Through From: Benton County Government Community Health Workers and Public Health Response and Resilience	93.495	NU58DP007044	-	842,917
Direct Program: Public Health Training Centers Program	93.516		-	843,463
Direct Program: Teaching Health Center Graduate Medical Education Payment	93.530		-	629,101
Pass-Through From: Arkansas Department of Workforce Services Temporary Assistance for Needy Families	93.558	2101ARTANF	-	(1,290)
<i>Head Start Cluster</i>				
Direct Program: Head Start	93.600		-	10,108,417
<i>Total Head Start Cluster</i>			<u>-</u>	<u>10,108,417</u>
Direct Program: Children's Justice Grants to States	93.643		-	216,473
Direct Program: Medical Student Education	93.680		-	4,368,201
Direct Program: PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738		-	(630)
Direct Program: Opioid STR	93.788		-	500,068
Pass-Through From: Arkansas Department of Human Services Opioid STR	93.788	H79TI087824 H79TI085733 H79TI083287	-	3,475,630
Total ALN 93.788			<u>-</u>	<u>3,975,698</u>
Direct Program: Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	525,334
Pass-Through From: Arkansas Department of Health Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	93.810	NU58DP006952	-	46,489
Direct Program: Health Careers Opportunity Program (HCOP)	93.822		-	535,869
Pass-Through From: Arkansas Children's Hospital Maternal, Infant and Early Childhood Home Visiting Grant	93.870	U4G45637 X1050288	-	517,460

**University of Arkansas for Medical Sciences
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

(Continued)

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: Primary Care Training and Enhancement	93.884		\$ -	\$ 553,902
Direct Program: Healthy Start Initiative	93.926		22,955	1,145,238
Pass-Through From: ARHealth Ventures, Inc. Healthy Start Initiative	93.926	H4952995	-	714,732
Total ALN 93.926			22,955	1,859,970
Pass-Through From: Arkansas Department of Health HIV Prevention and Surveillance Activities-Health Department Based	93.940	NU62PS924550 NU62PS924839	-	227,565
Pass-Through From: University of Oklahoma Health Science Center Assistance Programs for Chronic Disease Prevention and Control	93.945	NU58DP007727	-	56,431
Direct Program: Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	288,978
Pass-Through From: Arkansas Department of Human Services Block Grants for Community Mental Health Services	93.958	B09SM085336 B09SM083944	-	471,156
Pass-Through From: Arkansas Department of Human Services Block Grants for Prevention and Treatment of Substance Abuse	93.959	B08TI085793	-	344,624
Direct Program: PPHF Geriatric Education Centers	93.969		35,980	804,008
Pass-Through From: ARHealth Ventures, Inc Cooperative Agreements for Diabetes Control Programs	93.988	NU58DP007377	-	865,342
Pass-Through From: Arkansas Department of Health Preventive Health and Health Services Block Grant	93.991	NB01TO000030 NB01PW000044	-	93,801
Direct Program: Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	93.998		-	519,656
Total Department of Health and Human Services			1,856,499	48,072,558
<u>Corporation for National and Community Service</u>				
Direct Program: AmeriCorps Volunteers in Service to America	94.013		-	83,405
Total Corporation for National and Community Service			-	83,405
Total Schedule of Expenditures of Federal Awards			\$ 12,753,349	216,246,658

**University of Arkansas for Medical Sciences
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (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, 2025. 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 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, 2025 consists of:

<u>Assistance Listing Number</u>	<u>Program Name</u>	<u>Outstanding Balance at June 30, 2025</u>
84.038	Federal Perkins Loan Program Federal Capital Contributions	\$ 78,902
93.264	Nurse Faculty Loan Program (NFLP)	107,513
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	6,020,588
93.364	Nursing Student Loans	407,313

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
Little Rock, Arkansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of University of Arkansas for Medical Sciences (UAMS), a campus of the University of Arkansas System, which comprise UAMS' statement of net position as of June 30, 2025, 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 2, 2025, which contained an Emphasis of Matter paragraph regarding the financial reporting entity.

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 Mazars, LLP

**Little Rock, Arkansas
October 2, 2025**

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

Independent Auditor's Report

Board of Trustees
The University of Arkansas System
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, 2025. 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, 2025.

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.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, 2025, and the related notes to the financial statements, which collectively comprise UAMS' basic financial statements. We have issued our report thereon dated October 2, 2025, which contained an unmodified opinion on those financial statements and an emphasis of matter paragraph regarding the financial reporting entity. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Forvis Mazars, LLP

**Little Rock, Arkansas
February 20, 2026**

Section I – Summary of Auditor’s Results

Financial Statements

1. The 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 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

7. Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
Various 93.243 93.493	Research and Development Cluster Substance Abuse and Mental Health Services Projects of Regional and National Significance Congressional Directives

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

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

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.

**University of Arkansas for Medical Sciences
 Summary Schedule of Prior Audit Findings
 Year Ended June 30, 2025**

Reference Number	Summary of Finding	Status
2024-001	UAMS executed lessor contracts with extended deferred payment terms, which were not recorded in the 2023 issued financial statements. During the course of the 2024 audit, we identified misstatements totaling approximately \$40,800,000 related to leases receivable and deferred inflows of resources in the previously issued financial statements.	Resolved
2024-002	UAMS adapts to a new general ledger system, certain manual journal entries were posted without a documented review. Certain manual journal entries, which were largely limited to net-neutral cost allocations with no impact to the change in net position, were posted without documented review. UAMS did not verify that certain functionality in the new general ledger software was restricted so that established internal controls could be maintained.	Resolved