



SAINT LOUIS UNIVERSITY

Uniform Guidance Single Audit Report

Year Ended June 30, 2023

(With Independent Auditors' Reports Thereon)

SAINT LOUIS UNIVERSITY
Uniform Guidance Single Audit Report
Year ended June 30, 2023

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KPMG LLP
Suite 900
10 South Broadway
St. Louis, MO 63102-1761

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

The Board of Trustees
Saint Louis University:

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 consolidated financial statements of Saint Louis University (the University), which comprise the University's consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 23, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's consolidated 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.

KPMG LLP

St. Louis, Missouri
October 23, 2023



KPMG LLP
Suite 900
10 South Broadway
St. Louis, MO 63102-1761

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

The Board of Trustees
Saint Louis University:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Saint Louis University's (the University) 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 the University's major federal programs for the year ended June 30, 2023. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University 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; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University 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 the University's 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 the University's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's 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 the University's 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 the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's 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 the University's 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 instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002 and 2023-003. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, and 2023-003 to be material weaknesses.

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

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

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

We have audited the consolidated financial statements of the University as of and for the year ended June 30, 2023, and have issued our report thereon dated October 23, 2023 which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

KPMG LLP

St. Louis, Missouri
March 27, 2024

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
84 Student Financial Assistance Cluster: Department of Education: Federal Supplemental Educational Opportunity Grants	Direct	84.007	P007A192375	\$ (400)				
		84.007	P007A222375	2,252,690				
Federal Work-Study Program	Direct	84.033	P033A212375	743,662				
Federal Perkins Loan Program	Direct	84.038	P038A022375	6,045,577				
Federal Pell Grant Program	Direct	84.063	P063Q211755	5,227				
	Direct	84.063	P063P221755	8,717,194				
Total for Assistance Listing Number 84.063 Direct				8,722,421				
Federal Direct Student Loans	Direct	84.268	P268K211755	(1,230)				
	Direct	84.268	P268K221755	614,275				
	Direct	84.268	P268K231755	106,991,089				
	Direct	84.268	P268K241755	3,091,272				
Total for Assistance Listing Number 84.268 Direct				110,695,406				
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	Direct	84.379	P379T221755	3,658				
	Direct	84.379	P379T231755	7,504				
Total for Assistance Listing Number 84.379 Direct				11,162				
Total for Department of Education							128,470,518	
93 Department of Health and Human Services: Nurse Faculty Loan Program (NFLP) Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	Direct	93.264	2 E01HP27037-03-00	416,570				
	Direct	93.342	E36HP24351-01-02	277,174				
	Direct	93.342	E26HP17948-01-01	1,040,500				
Total for Assistance Listing Number 93.342 Direct				1,317,674				
Nursing Student Loans	Direct	93.364	E4CHP27328-04-00	926,545				
Total for Department of Health and Human Services							2,660,789	
Total for Student Financial Assistance Cluster								131,131,307
10 Research and Development Cluster: United States Department of Agriculture (USDA): Agricultural Research Service	Pass-Through	10.001	58-2092-1-020	10,759				
Curators of the University of Missouri Donald Danforth Plant Science Center	Pass-Through	10.310	2022-67014-36134	45,002				
	Pass-Through	10.310	2020-67021-31530	62,646				
Total for Assistance Listing Number 10.310 Pass-Through				107,648				
Regents of the University of Minnesota	Pass-Through	10.215	2021-38640-34714	2,200				
Subtotal for Department of Agriculture Pass-Through				120,607				
Total for Department of Agriculture							120,607	
11 United States Department of Commerce (DOC): University Corporation for Atmospheric Research	Pass-Through	11.467	NA16NWS4670042	(604)				
Subtotal for Department of Commerce Pass-Through				(604)				
Total for Department of Commerce							(604)	
12 United States Department of Defense (DOD): Military Medical Research and Development	Direct	12.420	W81XWH1810251	23,777				
	Direct	12.420	W81XWH2110486	196,711				
	Direct	12.420	W81XWH1810307	8,530				
	Direct	12.420	W81XWH2010006	146,147				
	Direct	12.420	W81XWH2010241	291,820		131,299		
Total for Assistance Listing Number 12.420 Direct				666,985		131,299		
Basic, Applied, and Advanced Research in Science and Engineering	Direct	12.630	2022-22082500005	210,474		11,152		
Subtotal of Department of Defense Direct				877,459		142,451		
Lynntech	Pass-Through	12.UNK	D211-05-0044	354				
Total for Assistance Listing Number 12.630 Pass-through				354				

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Collaborative Research and Development	Pass-Through	12.114	(blank)	\$ 100,233				
Booz Allen Hamilton	Pass-Through	12.300	N66001-19-D-3408	93,886				
Virginia Commonwealth University	Pass-Through	12.420	W81XWH2010434	15,626				
University of Central Florida	Pass-Through	12.630	W911NF1910453	5,882				
University of Portsmouth	Pass-Through	12.630	W912HZ-21-2-0052	74,606				
Total for Assistance Listing Number 12.630 Pass-through				80,488				
Space Dynamics Laboratory Utah State U	Pass-Through	12.800	FA9453-18-D-0042	90,723				
Rectors and Visitors of the University of Virginia	Pass-Through	12.910	HR00112220021	61,955				
Subtotal of Department of Defense Pass-through				443,264				
Total for Department of Defense							1,320,723	
15 United States Department of the Interior (DOI) :								
Earthquake Hazards Program Assistance	Direct	15.807	G15AC00041	95				
US Geological Survey Research and Data Collection	Direct	15.808	G21AC10490-00	(9,047)				
Subtotal for Department of the Interior Direct				(8,952)				
Curators of the University of Missouri	Pass-Through	15.805	G21AP10582-00	34,452				
AmericaView	Pass-Through	15.815	AV18-MO-01	11,164				
Subtotal for Department of the Interior Pass-Through				45,616				
Total for the Department of the Interior							36,664	
16 United States Department of Justice (DOJ) :								
George Washington University	Pass-Through	16.560	2108-75-CX-0038	77,203				
University of Massachusetts	Pass-Through	16.602	20PR08GLF9	6,688				
Subtotal for Department of Justice Pass-through				83,891				
Total for the Department of Justice							83,891	
19 United States Department of State (DOS) :								
Duke University	Pass-Through	19.017	SLMAQM20CA2398	99,422				
National Endowment for Democracy	Pass-Through	19.345	2022-0384	47,707				
Subtotal for Department of State Pass-Through				147,129				
Total for the Department of State							147,129	
20 United States Department of Transportation (DOT) :								
Missouri Department of Transportation Construction and Mater	Pass-Through	20.205	(blank)	62,015				
Subtotal for Department of Transportation Pass-Through				62,015				
Total for the Department of Transportation							62,015	
43 National Aeronautics and Space Administration :								
Science	Direct	43.001	80NSSC21K1550	32,833				
Office of Stem Engagement (OSTEM)	Direct	43.008	(blank)	(10,562)				
Safety, Security, and Mission Services	Direct	43.009	80NSSC20K1230	126,579				
Subtotal for National Aeronautics and Space Administration Direct				148,850				
Smithsonian Astrophysical Observatory	Pass-Through	43.100	(blank)	5,486				
Curators of the University of Missouri-Columbia	Pass-Through	43.001	80NSSC21K0596	25,153				
Curators of the University of Missouri	Pass-Through	43.008	80NSSC20M0100	24,103				
Missouri Space Grant Consortium	Pass-Through	43.008	80NSSC20M0100	4,715				
Total for Assistance Listing Number 43.008 Pass-through				28,818				
Subtotal for National Aeronautics and Space Administration Pass-through				59,457				
Total for National Aeronautics and Space Administration							208,307	
45 National Endowment for the Humanities (NEH) :								
Promotion of the Humanities Fellowships and Stipends	Direct	45.160	281867-2	31,513				
Promotion of the Humanities Professional Development	Direct	45.163	EH-288009-22	33,963				
Promotion of the Humanities Office of Digital Humanities	Direct	45.169	HAA-284849-22	109,088				
	Direct	45.169	HAA-287674-22	26,380				
Total for Assistance Listing Number 43.008 Direct				135,468				
Subtotal for National Aeronautics and Space Administration Direct				200,944				
Total for National Endowment for the Humanities							200,944	

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2023

Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
47 National Science Foundation :								
Engineering	Direct	47.041	2041485	\$ (1,926)	(26,734)			
Mathematical and Physical Sciences	Direct	47.049	1900011	122,942				
	Direct	47.049	1900417	121,757				
	Direct	47.049	1904919	60,423				
	Direct	47.049	2144794	163,940				
	Direct	47.049	2147156	12,845				
	Direct	47.049	2154931	69,254				
Total for Assistance Listing Number 47.049 Direct				551,161				
Geosciences	Direct	47.050	1661519	3,381				
	Direct	47.050	1760802	4,284				
	Direct	47.050	1948940	42,030				
	Direct	47.050	2041631	113,466				
	Direct	47.050	2113870	15,149				
	Direct	47.050	2130977	72,989				
Total for Assistance Listing Number 47.050 Direct				251,299				
Computer and Information Science and Engineering	Direct	47.070	1614562	(4,305)				
	Direct	47.070	1618926	15,257				
	Direct	47.070	1647084	(19,877)				
	Direct	47.070	1829150	109,200				
	Direct	47.070	1836906	21,776				
	Direct	47.070	1907612	28,701				
	Direct	47.070	1908574	124,066				
	Direct	47.070	1909121	48,486				
	Direct	47.070	2002096	326				
	Direct	47.070	2106394	45,851				
	Direct	47.070	2106672	57,190				
	Direct	47.070	2133407	51,690				
	Direct	47.070	2201536	86,576	28,260			
	Direct	47.070	2217032	18,309				
Total for Assistance Listing Number 47.070 Direct				583,846	28,260			
Biological Sciences	Direct	47.074	1253939	(149)				
	Direct	47.074	1546869	437,486	386,730			
	Direct	47.074	1656656	125				
	Direct	47.074	1656818	(3,451)				
	Direct	47.074	1759807	(4,912)				
	Direct	47.074	1916563	25,065				
	Direct	47.074	1951332	193,338				
Total for Assistance Listing Number 47.074 Direct				647,502	386,730			
Social, Behavioral, and Economic Sciences	Direct	47.075	1651100	87,823	21,157			
	Direct	47.075	1753308	79,482				
	Direct	47.075	2038042	(3,353)				
	Direct	47.075	2119117	638				
Total for Assistance Listing Number 47.075 Direct				164,590	21,157			
STEM Education	Direct	47.076	1625222	29,502				
	Direct	47.076	1644538	(22)				
	Direct	47.076	1726621	(14,614)	18,482			
	Direct	47.076	1845490	148,388				
	Direct	47.076	1906933	190,304				
	Direct	47.076	2012950	116,234				
	Direct	47.076	2048428	35,827				
Total for Assistance Listing Number 47.076 Direct				505,619	18,482			
NSF Technology, Innovation, and Partnerships	Direct	47.084	2235243	244,317	133,741			
Subtotal for National Science Foundation Direct				2,946,408	561,636			
Curators of the University of Missouri- Science and Technology at Rolla Parametric Studio, Inc.	Pass-Through	47.041	2222801	13,989				
	Pass-Through	47.041	18131202	12,854				
Total for Assistance Listing Number 47.041 Pass-Through				26,843				

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2023

Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Regents of the University of CA, San Diego	Pass-Through	47.049	PHY-1708215	\$ 5,677				
New Mexico State University	Pass-Through	47.070	2148358	40,219				
Board of Trustees University of Illinois	Pass-Through	47.074	2107527	8,641				
Donald Danforth Plant Science Center	Pass-Through	47.074	2120153	122,773				
Montana State University	Pass-Through	47.074	1919654	1,348				
North Carolina State University	Pass-Through	47.074	1715115	.49				
Total for Assistance Listing Number 47.074 Pass-Through				132,811				
Iowa State University	Pass-Through	47.076	1856570	5,952				
Kansas State University	Pass-Through	47.076	2200976	48,972				
Seattle University	Pass-Through	47.076	2204538	31,634				
Trustees of Boston University	Pass-Through	47.076	(blank)	14,537				
Total for Assistance Listing Number 47.076 Pass-Through				101,095				
Subtotal for National Science Foundation Pass-through				306,645				
Total for National Science Foundation					561,636		3,253,053	
64 Department of Veterans Affairs :								
UTSA VA IPA MIRECC	Direct	64.UNK	PO for 10/1/22-9/30/23: 554- C35035	17,067				
IPA Agreement – DL	Direct	64.UNK	PO# 6579D0013	(20,966)				
IPA Agreement – EM	Direct	64.UNK	PO# 6579D0061	(13,435)				
IPA Agreement – SP	Direct	64.UNK	6570D0063	(804)				
IPA Agreement –SD	Direct	64.UNK	6570D0063	(274)				
IPA Agreement –SD2	Direct	64.UNK	6572D0071	6,532				
IPA Agreement – EM2	Direct	64.UNK	PO# 6579D0061	11,188				
IPA Agreement – DL2	Direct	64.UNK	PO# 6579D0013	29,009				
IPA Agreement –JD	Direct	64.UNK	6572D0071	58,764				
Subtotal for Department of Veterans Affairs and Direct and Total Assistance List Number 64.UNK Direct				87,081				
Total for Department of Veterans Affairs								87,081
81 United States Department of Energy (DOE) :								
Office of Science Financial Assistance Program	Direct	81.049	DE-SC0020965	243,562				
Subtotal for Department of Energy Direct				243,562				
Donald Danforth Plant Science Center	Pass-Through	81.135	DE-AR0001101	38,110				
Subtotal for Department of Energy Pass-through				38,110				
Total for Department of Energy								281,672
84 United States Department of Education (ED) :								
Parametric Studio, Inc.	Pass-Through	84.UNK	Contract #91990020C0085	111,390				
Lafayette Parish School system	Pass-Through	84.334	P334A140080-15	1,646				
Subtotal for Department of Education Pass-through				113,036				
Total for Department of Education								113,036
93 United States Department of Health and Human Services (HHS) :								
14-0107.B1C1D1.0023	Direct	93.UNK	HHSN27200004	3,354				
16-0017.B1C1D1.0043	Direct	93.UNK	HHSN27200013	(15,141)				
16-0033.B1C1.0046	Direct	93.UNK	HHSN27200014	18,384	10,234			
FY.2020.A1B1C1D1.0123	Direct	93.UNK	HHSN272013000211	101,055				
FY.2018.A1B1C1D1.0077	Direct	93.UNK	HHSN272013000211	(1,578)				
16-0033.B1C1.0046	Direct	93.UNK	16-0033.B1C1.0046	(296)				
FY.2017.B8C12.0080	Direct	93.UNK	FY.2017.B8C12.0080	2,108				
FY.2019.A1B1C1D1.0103	Direct	93.UNK	FY.2019.A1B1C1D1.0103	13,020				
15-0037.B1C1.0089	Direct	93.UNK	15-0037.B1C1.0089	28,070				
16-0033.D1.0086	Direct	93.UNK	16-0033.D1.0086	379,399				
FY.2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	(9,349)				
7N93019F00083-18-0011.B1C1.001	Direct	93.UNK	7N93019F00083-18-0011.B1C1.001	(1,364)				
FY.2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	(1,067)				
FY2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	(628)				
FY.2020.A1B1C1D1.0123	Direct	93.UNK	FY.2020.A1B1C1D1.0123	3,640				
FY.2015.A3D12.0031	Direct	93.UNK	HHSN2720000211	8,688				
FY.2015.A3D12.0031	Direct	93.UNK	FY.2015.A3D12.0031	16				
Total for Assistance Listing Number 93.UNK Direct				528,311	10,234			

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Environmental Health	Direct	93.113	R01ES034383	\$ 359,095	153,357			
	Direct	93.113	R21ES031562	(8,252)				
Total for Assistance Listing Number 93.113 Direct				350,843	153,357			
Oral Diseases and Disorders Research	Direct	93.121	R01DE025141	219,241				
Research Related to Deafness an Communication Disorders	Direct	93.173	R01DC019566	60,180				
Mental Health Research Grants	Direct	93.242	R01MH125820	14,943	8,424			
Drug Abuse and Addiction Research Programs	Direct	93.279	R01DA043543	77,261	70,750			
	Direct	93.279	R01DA043811	707,654	385,296			
	Direct	93.279	K23DA053433	162,308				
Total for Assistance Listing Number 93.279 Direct				947,223	456,046			
Research Infrastructure Programs	Direct	93.351	S10OD032206	249,528				
Nursing Research	Direct	93.361	R21NR017978	204,627	90,292			
Cancer Cause and Prevention Research	Direct	93.393	R01CA271033	193,697	54,666			
Cancer Detection and Diagnosis Research	Direct	93.394	R01CA237149	93,178				
Cancer Treatment Research	Direct	93.395	R01CA230512	353,867	41,112			
	Direct	93.395	R01CA261979	244,764	5,686			
	Direct	93.395	R21CA263428	161,865	25,945			
Total for Assistance Listing Number 93.395 Direct				760,496	72,743			
Cancer Biology Research	Direct	93.396	R01CA238705	321,304				
	Direct	93.396	R01CA242188	110,900				
	Direct	93.396	R37CA265877	420,862	63,092			
Total for Assistance Listing Number 93.396 Direct				853,066	63,092			
Cancer Research Manpower	Direct	93.398	F30CA254215	51,038				
	Direct	93.398	F99CA274696	28,438				
Total for Assistance Listing Number 93.398 Direct				79,476				
Cardiovascular Diseases Research	Direct	93.837	R01HL107794	(2,963)				
	Direct	93.837	R56HL165199	219,558	46,038			
	Direct	93.837	R01HL160553	261,436	53,627			
Total for Assistance Listing Number 93.837 Direct				478,031	99,665			
Lung Diseases Research	Direct	93.838	F30HL151136	51,664				
	Direct	93.839	R01HL049413	412,779				
	Direct	93.839	R01HL139554	513,167				
	Direct	93.839	R01HL147821	353,693				
	Direct	93.839	R01HL150146	388,909				
Total for Assistance Listing Number 93.839 Direct				1,720,212				
Arthritis, Musculoskeletal and Skin Diseases Research	Direct	93.846	K23AR079035	156,485				
	Direct	93.846	R01AR081270	11,049				
Total for Assistance Listing Number 93.846 Direct				167,534				
Diabetes, Digestive, and Kidney Diseases Extramural Research	Direct	93.847	K08DK098623	(579)				
	Direct	93.847	R01DK081817	179,553				
	Direct	93.847	R01DK113645	147,183				
	Direct	93.847	R01DK118340	407,158	1,932			
	Direct	93.847	R01DK120651	300,096				
	Direct	93.847	R01DK122401	289,740				
	Direct	93.847	R01DK125048	455,448				
	Direct	93.847	R03DK121046	81,816				
	Direct	93.847	R56DK110406	204,807	65,857			
	Direct	93.847	U01DK061718	622,531	210,129			
	Direct	93.847	F30DK134124	14,395				
	Direct	93.847	R01DK095112	381,470	235,946			
	Direct	93.847	R01DK131136	302,254				
	Direct	93.847	R01DK132162	121,302				
	Direct	93.847	R01DK134531	220,462	78,938			
	Direct	93.847	R15DK132727	88,247				
Total for Assistance Listing Number 93.847 Direct				3,815,883	592,802			

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Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Extramural Research Programs in the Neurosciences and Neurological Disorders	Direct	93.853	F30NS124254	\$ 30,752				
	Direct	93.853	R01NS111120	276,579				
	Direct	93.853	R01NS113257	365,730				
	Direct	93.853	R01NS114289	440,302	56,485			
	Direct	93.853	R01NS119263	451,711				
	Direct	93.853	R01NS128004	394,106				
Total for Assistance Listing Number 93.853 Direct				1,959,180	56,485			
Allergy and Infectious Diseases Research	Direct	93.855	R01AI048391	77,026				
	Direct	93.855	R01AI130190	697,617	156,233			
	Direct	93.855	R01AI148362	376,478				
	Direct	93.855	R21AI135311	(839)				
	Direct	93.855	R21AI138096	7,551				
	Direct	93.855	R21AI151936	(5,243)				
	Direct	93.855	UM1AI148685	2,708,792	1,162,341			
	Direct	93.855	1R03AI139835-01	24,356				
	Direct	93.855	F31AI172229	6,588				
	Direct	93.855	R01AI168543	572,293				
	Direct	93.855	R03AI178368	5,453				
	Direct	93.855	R21AI165081	179,223				
	Direct	93.855	R21AI169487	157,648	9,767			
	Direct	93.855	R21AI171734	100,938				
	Direct	93.855	R25AI170379	178,209	27,887			
	Direct	93.855	UM1AI148685	72,639	64,013			
Direct	93.855	R01AI150610	659,470	88,347				
Total for Assistance Listing Number 93.855 Direct				5,818,199	1,585,615			
Biomedical Research and Research Training	Direct	93.859	R01GM112188	(301)				
	Direct	93.859	R01GM115553	112,053	26,113			
	Direct	93.859	R01GM130746	371,620				
	Direct	93.859	R01GM133967	477,658				
	Direct	93.859	R01GM134081	569,100	353,360			
	Direct	93.859	R15GM126477	(4,525)				
	Direct	93.859	R15GM129696	45,291				
	Direct	93.859	R15GM129731	11,753				
	Direct	93.859	1R01GM1413179	512,225				
	Direct	93.859	1R15GM141652-01	98,433				
	Direct	93.859	1R15GM148915-01	54,283				
	Direct	93.859	2R15GM085699-03	(622)				
	Direct	93.859	5R01GM111835	561,641	114,719			
	Direct	93.859	5R01GM140191	184,949				
	Direct	93.859	R01GM130746	(6,112)				
	Direct	93.859	R15GM084470	60,890				
	Direct	93.859	R15GM085699	114,261				
	Direct	93.859	R15GM129731	79,557				
	Direct	93.859	R35GM149320	56,041				
Direct	93.859	T32GM141602	191,931					
Total for Assistance Listing Number 93.859 Direct				3,490,126	494,192			
Child Health and Human Development Extramural Research	Direct	93.865	UG3HD096929	(3,127)				
	Direct	93.865	UH3HD096929	1,343,158	699,228			
	Direct	93.865	R21HD100721	197,558	85,000			
	Direct	93.865	R21HD107596	103,760				
Total for Assistance Listing Number 93.865 Direct				1,641,349	784,228			
Aging Research	Direct	93.866	1R21AG067441-01 REVISED	157,994				
	Direct	93.866	R01AG058714	319,639	5,903			
	Direct	93.866	R01AG064069	498,571				
	Direct	93.866	5R21AG065526-02	52,179	22,555			
	Direct	93.866	R01AG078822	35,874				
Direct	93.866	R56AG076145	234,761					
Total for Assistance Listing Number 93.866 Direct				1,299,018	28,458			

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Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Vision Research	Direct	93.867	R01EY028914	\$ 112,828				
	Direct	93.867	R01EY031008	363,163				
Total for Assistance Listing Number 93.866 Direct				475,991				
Subtotal for Department of Health and Human Services – Direct				25,420,332	4,550,299			
Atox Bio, Ltd.	Pass-Through	93.UNK	HHSO1002014000013C	(2,909)				
Duke University	Pass-Through	93.UNK	HHSN2722013000171	85,219				
Leidos Biomedical Research, Inc.	Pass-Through	93.UNK	75N91019D000024	569,308				
Utah State University	Pass-Through	93.UNK	HHSN2722017000411	14,753				
Utah State University	Pass-Through	93.UNK	HHSN2722017000411	(861)				
Utah State University	Pass-Through	93.UNK	HHSN2722017000411	383,311				
Washington University	Pass-Through	93.UNK	5UL1TR02345-05	310				
Washington University	Pass-Through	93.UNK	3100 HM948, DP18-1817	33,332				
Leidos Biomedical Research, Inc.	Pass-Through	93.UNK	75N91019D000024	671,700				
Total for Assistance Listing Number 93.UNK Pass-through				1,754,163				
American Heart Association Inc	Pass-Through	93.077	U54HL120163	33,070				
Centers for Disease Control and Prevention	Pass-Through	93.080	NU27DD000020	10,593				
University of Texas Health Science Center – Houston	Pass-Through	93.080	5NU27DD001155-05	20,768				
University of Texas Health Science Center – Houston	Pass-Through	93.080	NU27DD000020	9,390				
Total for Assistance Listing Number 93.080 Pass-through				40,751				
Board of Trustees for the University of Alabama	Pass-Through	93.113	U01ES027697	(4,519)				
Board of Trustees for the University of Alabama	Pass-Through	93.113	000514504-001	(1,298)				
Total for Assistance Listing Number 93.113 Pass-through				(5,817)				
Duke University	Pass-Through	93.121	R21DE032531	40,341				
Kaiser Permanente Washington Research Institute	Pass-Through	93.242	U19MH121738	1,842				
Duke University	Pass-Through	93.310	1U24MD016258-01	117,849	22,570			
Henry Ford Health	Pass-Through	93.310	OTZOD026550	61,511				
Total for Assistance Listing Number 93.310 Pass-through				179,360	22,570			
University of Illinois Chicago	Pass-Through	93.350	3UL1TR002003-06S2	6,648				
Washington University	Pass-Through	93.350	2UL1TR002345-06	48,789				
Washington University	Pass-Through	93.350	5UL1TR002345	4,251				
Washington University	Pass-Through	93.350	5UL1TR002345-04	5,000	5,000			
Washington University	Pass-Through	93.350	5UL1TR002345-07	4,885				
Washington University	Pass-Through	93.350	UL1TR00234	8,176				
Washington University	Pass-Through	93.350	UL1TR002345	118,329	(4,146)			
Washington University	Pass-Through	93.350	WU-18-371, PO#2935481E	(11,718)				
Washington University	Pass-Through	93.350	SUB# WU-19-387, PO# 2935013G	(11,193)				
Washington University	Pass-Through	93.350	WU-19-315; PO2934992G	(2,984)				
Total for Assistance Listing Number 93.350 Pass-through				170,183	854			
East Carolina University	Pass-Through	93.361	5U2CNR014637-08	1,285				
Eastern Virginia Medical School	Pass-Through	93.393	R37CA245716	30,762				
University of Puerto Rico	Pass-Through	93.394	U01CA260541	233,191				
Indiana University	Pass-Through	93.395	1R01CA235632-01A1	3,330				
Indiana University	Pass-Through	93.395	5R01CA235632	(10,972)				
Vanquish Bio, LLC	Pass-Through	93.395	R41CA268300	91,735				
Washington University	Pass-Through	93.395	R01CA208623	(1,083)				
Washington University	Pass-Through	93.395	U10CA180868	(587)				
Total for Assistance Listing Number 93.395 Pass-through				82,423				
New York University	Pass-Through	93.837	1R01HL147811-01A1	133,202				
New York University	Pass-Through	93.837	R01HL157091	44,427				
University of Washington- Bothell	Pass-Through	93.837	R01HL159946	64,435				
Total for Assistance Listing Number 93.837 Pass-through				242,064				
Board of Trustees for the University of Alabama	Pass-Through	93.839	R01HL133896	39,865				
Rutgers The State University	Pass-Through	93.839	U01HL133817	(1,136)				
Washington University	Pass-Through	93.839	R01HL157188	21,287				
				60,016				

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Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Kintampo Health Research Centre (KHRC)	Pass-Through	93.840	U01HL138638	\$ 1				
University of Abuja	Pass-Through	93.840	1UG3HL154498-01	35,720				
Total for Assistance Listing Number 93.840 Pass-through				35,721				
Altay Therapeutics Inc.	Pass-Through	93.846	R43AR081195	75,338				
St Louis College of Pharmacy	Pass-Through	93.846	R01AR069280	(9,418)				
Washington University	Pass-Through	93.846	5R01AR075773-05	30,617				
Total for Assistance Listing Number 93.846 Pass-through				96,537				
Johns Hopkins University	Pass-Through	93.847	U01DK116042	24,450				
Mediomics, LLC	Pass-Through	93.847	R44DK115298	88,412				
Regents of the University of California Los Angeles	Pass-Through	93.847	R01DK129276	36,405				
Regents of the University of California San Francisco	Pass-Through	93.847	R01DK120551	99,233				
Regents of University of Colorado	Pass-Through	93.847	U01DK062453	156,286				
Research Institute at Nationwide Childrens Hospital	Pass-Through	93.847	U01DK100866	14,276				
Washington University	Pass-Through	93.847	5 R01 DK102981	(56,761)				
Total for Assistance Listing Number 93.847 Pass-through				362,301				
Board of Trustees University of Illinois	Pass-Through	93.853	R01DK128167	33,495				
Brown University	Pass-Through	93.853	R01 NS116176	75,136				
Michigan State University	Pass-Through	93.853	R01NS105888	92,016				
Regents of the University of California San Francisco	Pass-Through	93.853	U01NS092764	8,441				
University of Cincinnati	Pass-Through	93.853	U01NS099043	11,274				
University of Cincinnati	Pass-Through	93.853	U01NS100699	11,274				
University of Cincinnati	Pass-Through	93.853	U01NS095869	20,190				
University of Florida	Pass-Through	93.853	R01NS124620	16,023				
University of Maryland, Baltimore	Pass-Through	93.853	R01NS120930	80,016				
Washington University	Pass-Through	93.853	U24NS107230	(6,307)				
Total for Assistance Listing Number 93.853 Pass-through				341,558				
Duke University	Pass-Through	93.855	R01AI123407	104,808				
Emory University	Pass-Through	93.855	UM1AI148684	8,260				
George Washington University	Pass-Through	93.855	5R01AI123433-05	25,794				
Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc.	Pass-Through	93.855	R01AI155983	127,884				
Johns Hopkins University	Pass-Through	93.855	UM1AI068632	18,776				
Johns Hopkins University	Pass-Through	93.855	PTCL 02	(1,129)				
Johns Hopkins University	Pass-Through	93.855	PTCL 03 ? PO # 2004639908	9				
Northwestern University	Pass-Through	93.855	1R01AI150986-01A1	37,897				
Oregon Health & Science University	Pass-Through	93.855	R01AI152192	163,525				
Pennsylvania State University	Pass-Through	93.855	#5231-SLU-DHHS-5818	(2,018)				
Regents of the University of California San Francisco	Pass-Through	93.855	U54AI082973	(1,707)				
Regents of the University of California San Francisco	Pass-Through	93.855	AMENDMENT #3 SUB 8465SC	(4,054)				
University of Illinois Chicago	Pass-Through	93.855	R01AI150672	228,246				
University of Iowa	Pass-Through	93.855	1R21AI164578-01	124,106				
University of Kansas Medical Center	Pass-Through	93.855	U01AI170036	149,160				
University of North Carolina Chapel Hill	Pass-Through	93.855	U19AI171292	133,585				
University of Oklahoma	Pass-Through	93.855	R01AI36799	147,871				
University of Oklahoma Post Award Financial Services	Pass-Through	93.855	R01AI052293	146,086				
University of Pennsylvania	Pass-Through	93.855	1-R01-AA-170137-01	6,184				
University of Puerto Rico	Pass-Through	93.855	R01AI148264	82,095				
University of Southern California	Pass-Through	93.855	R01AI135122	154,458				
University of Vermont and State Agricultural College	Pass-Through	93.855	1R01AI143951-01	325,738				
University of Vermont and State Agricultural College	Pass-Through	93.855	1R21AI141184-01	278,545				
Washington University	Pass-Through	93.855	R01AI123407	(560)				
Washington University	Pass-Through	93.855	R33AI111696	337				
Washington University	Pass-Through	93.855	U01AI151810	65,213				
Washington University	Pass-Through	93.855	U01AI163064	21,387				
Total for Assistance Listing Number 93.855 Pass-through				2,340,496				

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Washington University	Pass-Through	93.859	5R01GM131403-02	\$ 33,574				
Alliance for Regenerative Rehabilitation Research and Training	Pass-Through	93.865	P2CHD086844	(9,800)				
Duke University	Pass-Through	93.865	U24TR001608	8,361				
Preemie Pacer, LLC	Pass-Through	93.865	R44HD092210	59,363				
Rectors and Visitors of the University of Virginia	Pass-Through	93.865	R01HD087413	4,716				
University of Pittsburgh	Pass-Through	93.865	5P2CHD086843-07	29,956				
University of Southern California	Pass-Through	93.865	R01HD105557	156,866				
Washington University	Pass-Through	93.865	1P50HD096719-01	(2,444)				
Washington University	Pass-Through	93.865	5P50HD096719	82,249				
Washington University	Pass-Through	93.865	P50HD096719	17,902				
Total for Assistance Listing Number 93.865 Pass-through				347,169				
Board of Trustees of Southern Illinois University	Pass-Through	93.866	5R01AG047858-04	(2,782)				
Moai Technologies L.L.C.	Pass-Through	93.866	R44AG049548	79,450	15,000			
Regents of the University of CA, San Diego	Pass-Through	93.866	2 R01 AG050595-05	35,431				
Washington University	Pass-Through	93.866	3R01AG057680	117,509				
Washington University	Pass-Through	93.866	P01AG078106	2,987				
Washington University	Pass-Through	93.866	R24AG074915	21,241				
Total for Assistance Listing Number 93.866 Pass-through				253,836	15,000			
Board of Trustees University of Illinois	Pass-Through	93.867	R01EY024710	(33,472)				
Gallaudet University	Pass-Through	93.867	R01EY033761	70,921				
Total for Assistance Listing Number 93.867 Pass-through				37,449				
Subtotal for Department of Health and Human Services Pass-through				6,712,275	38,424			
Total for Department of Health and Human Services							32,132,607	
95 Executive Office of the President								
Legislative Analysis and Public Policy Association LAPPA	Pass-Through	95.006	G2199ONDCP03A	69,941				
Subtotal for Executive Office of the President Pass-through				69,941			69,941	
Total for Executive Office of the President								
Total research and development cluster					5,292,810			38,117,066
Trio Cluster:								
TRIO – Talent Search	Direct	84.044A	P044A210477	266,023				
TRIO McNair Post-Baccalaureate Achievement	Direct	84.217	P217A170146	158,036				
TRIO Student Support Services	Direct	84.042	P042A151598 – 19	(15,364)				
TRIO Upward Bound	Direct	84.047	P047A221317	202,736				
	Direct	84.047	P047A221362	200,367				
	Direct	84.047	PO47A221351	208,248				
Total for Trio Cluster				1,019,446				1,019,446
Other programs:								
11 United States Department of Commerce (DOC) : 20129001-0000-003	Direct	11.UNK	20129001-0000-003	47,004				
Subtotal for Department of Commerce Direct				47,004				
Total for Assistance Listing 11.UNK						47,004		
Total for Department of Commerce							47,004	
12 United States Department of Defense (DOD)								
Basic, Applied, and Advanced Research in Science and Engineering	Direct	12.630	HM047620A0008	57,406				
Subtotal for Department of Defense Direct				57,406				
Total for Assistance Listing 12.630						57,406		
Total for Department of Defense							57,406	
14 United States Department of Housing and Urban Development (HUD)								
Mission St Louis	Pass-Through	14.UNK	MOLHM0015-21	100,470				
Subtotal for Housing and Urban Development Pass-through				100,470				
Total for Assistance Listing 14.UNK						100,470		
Total for Housing and Urban Development							100,470	

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17 United States Department of Labor (DOL) Occupational Safety and Health Susan Harwood Training Grants – Missouri Department of Higher Education and Workforce Development	Pass-Through	17.502	AA-34778-20-55-A-29	\$ 117,401				
Subtotal for Department of Labor Pass-through				117,401				
Total for Assistance Listing 17.502						117,401		
Total for Department of Labor							117,401	
21 United States Department of the Treasury (TREAS) Equitable Sharing – St Louis County Department of Health Equitable Sharing – State of Missouri	Pass-Through Pass-Through	21.016 21.016	HE2022-0021, HE2022-021A SLFRP4542	95,183 65,043				
Subtotal for Department of the Treasury Pass-through				160,226				
Total for Assistance Listing 21.016						160,226		
Coronavirus Relief Fund – St Louis County Department of Health	Pass-Through	21.019	HE2021-0165	(9,431)				
Subtotal for Department of the Treasury Pass-through				(9,431)				
Total for Assistance Listing 21.019						(9,431)		
Total for Department of the Treasury							150,795	
45 National Endowment for the Humanities (NEH) : Promotion of the Humanities Teaching and Learning Resources and Curriculum Development – Teagle Foundation	Pass-Through	45.162	AH-274009-20	2,018				
Subtotal for the National Endowment of the Humanities Pass-through				2,018				
Total for Assistance Listing 45.162						2,018		
Total for Department of the Treasury							2,018	
66 United States Environmental Protection Agency (EPA) Brownfields Job Training Cooperative Agreements – St Louis Community College St Louis Community College	Pass-Through Pass-Through Pass-Through	66.815 66.815 66.815	JT97780901 JT97795501 CPHSJ-EPI-Environmental Remediation Job Training	25,895 13,053 (24)				
Subtotal for the Environmental Protection Agency Pass-through				38,924				
Total for Assistance Listing 66.815						38,924		
Total for Environmental Protection Agency							38,924	
84 United States Department of Education (ED) : COVID-19 – Education Stabilization Fund- Higher Education Emergency Relief Fund – Student Aid Portion COVID-19 – Education Stabilization Fund- Higher Education Emergency Relief Fund – Student Aid Portion	Direct Direct	84.425E 84.425E	P425E200579 P425E200579	5,930 2,240				
Subtotal for the Department of Education Direct				8,170				
COVID-19 – Elementary and Secondary Education Emergency Relief (ESSR) Fund – Anne Arundel County Public School System	Pass-through	84.425D	22S-119	7,319				
COVID-19 – Elementary and Secondary Education Emergency Relief (ESSR) Fund – Missouri Department of Elementary and Secondary Education	Pass-through	84.425D	S425U210021	9,054				
Subtotal for the Department of Education Pass-through				16,373				
Total for Assistance Listing 84.425						16,373		
Total for Department of Education							24,543	
Total for Department of Education							24,543	
93 United States Department of Health and Human Services (HHS) Maternal and Child Health Services Block Grant to the States – Hennepin Healthcare Research Institute	Pass-Through	93.994	HSH250201500009C	18,906				
Subtotal for Department of Health and Human Services Pass-through				18,906				
Total for Assistance Listing 93.994						18,906		
National Organizations of State and Local Officials	Direct Direct	93.011 93.011	1 G32HS42670-01-00 U3S42192	133,059 145,508	79,825 87,770			
Subtotal for Department of Health and Human Services Direct				278,567	167,595			
University Hospitals Cleveland Medical Center	Pass-Through	93.011	U11MC43532	149,792				
Subtotal for Department of Health and Human Services Pass-through				149,792				
Total for Assistance Listing 93.011						149,792		
Total for Department of Health and Human Services							428,359	
Area Health Education Centers – AT Still University of Health Science	Pass-Through	93.107	U77HP03042	47,965				
Subtotal for Department of Health and Human Services Pass-through				47,965				
Total for Assistance Listing 93.107						47,965		

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Maternal and Child Health Federal Consolidated Programs	Direct	93.110	T76MC35369	\$ 255,180	72,503			
Subtotal for Department of Health and Human Services Direct				255,180	72,503			
Maternal and Child Health Federal Consolidated Programs – University of Texas Health Science Center – Houston	Pass-Through	93.110	5H30MC24051-09-00	(4,032)				
	Pass-Through	93.110	H30MC24051	29,967				
Subtotal for Department of Health and Human Services Pass-through				25,935				
Total for Assistance Listing 93.110							281,115	
Hennepin Healthcare Research Institute	Pass-Through	93.134	75R60220C00011	99,958				
Subtotal for Department of Health and Human Services Pass-through				99,958			99,958	
Total for Assistance Listing 93.134								
Coordinated Services and Access to Research for Women, Infants, Children, and Youth – Washington University	Pass-Through	93.153	H12HA24842	(199)				
Subtotal for Department of Health and Human Services Pass-through				(199)				
Total for Assistance Listing 93.153							(199)	
Nursing Workforce Diversity								
Subtotal for Department of Health and Human Services Direct	Direct	93.178	D1930852	719,532				
Total for Assistance Listing 93.179				719,532				
Graduation Psychology Education	Direct	93.191	D40HP33361-01-00	67,794	26,400			
Subtotal for Department of Health and Human Services Direct				67,794	26,400			
Total for Assistance Listing 93.191								
Curators of the University of Missouri-St Louis	Pass-Through	93.243	H79T1085748	23,243				
St Louis County Department of Health	Pass-Through	93.243	3100 HU902 (YR2 Req# 19009027; YR3 Req#20007758)	2,661				
Total for Assistance Listing Number 93.243 Pass-through				25,904				25,904
Total for Assistance Listing 93.243								
Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises – Missouri State University	Pass-Through	93.391	DH220051561	143,057				
Subtotal for Department of Health and Human Services Pass-through				143,057				
Total for Assistance Listing 93.391							143,057	
Congressional Directives	Direct	93.493	CE146490	396,616				
Subtotal for Department of Health and Human Services Direct				396,616				
Total for Assistance Listing 93.493							396,616	
COVID-19 – Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	Direct	93.498	N/A	558,561				
Subtotal for Department of Health and Human Services Direct				558,561				
Total for Assistance Listing 93.498							558,561	
Public Health Training Centers Program – University of Iowa	Pass-Through	93.516	UB6HP31688	89,224				
Subtotal for Department of Health and Human Services Pass-through				89,224				
Total for Assistance Listing 93.516							89,224	
Mental and Behavioral Health Education and Training Grants	Direct	93.732	T98HP33470	151,852	181			
Mental and Behavioral Health Education and Training Grants	Direct	93.732	MC1HP42100	469,456	9,914			
Subtotal for Department of Health and Human Services Direct				621,308	10,095			
Total for Assistance Listing 93.732								621,308
Department of Health and Human Services Centers for Disease Control and Prevention – Missouri Department of Health & Senior Services	Pass-Through	93.758	1NB010T009221-01, 6NB010T009221-01 1NB010T009260-01, 6NB010T009260-01	8,562				
Subtotal for Department of Health and Human Services Pass-through				8,562				
Total for Assistance Listing 93.758							8,562	
Department of Health and Human Services Centers for Disease Control and Prevention – Curators of the University of Missouri	Pass-Through	93.788	H79T1083284	10,269				
Subtotal for Department of Health and Human Services Pass-through				10,269				
Total for Assistance Listing 93.758							10,269	

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Grant/Program title/Pass through entity	Payment source	Assistance listing	Award number	FY2023 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Primary Care Training and Enhancement	Direct	93.884	T0BHP30018-	\$ (17,275)	(1,187)			
Subtotal for Department of Health and Human Services Direct				(17,275)	(1,187)			
Total for Assistance Listing 93.884						(17,275)		
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement – SIHF Healthcare	Pass-Through	93.912	GA1RH39572	62,496				
	Pass-Through	93.912	GA142935	25,996				
Subtotal for Department of Health and Human Services Pass-through				88,492				
Total for Assistance Listing 93.912						88,492		
HIV Emergency Relief Project Grants – City of St Louis	Pass-Through	93.914	H8900033	411,385				
Subtotal for Department of Health and Human Services Pass-through				411,385				
Total for Assistance Listing 93.914						411,385		
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease – Washington University	Pass-Through	93.918	H76HA07849	21,313				
	Pass-Through	93.918	WU-20-424	(63,349)				
	Pass-Through	93.918	IDAI-Ryan White Part C	(6,311)				
Subtotal for Department of Health and Human Services Pass-through				(48,347)				
Total for Assistance Listing 93.918						(48,347)		
Special Projects of National Significance – Washington University	Pass-Through	93.928	H97HA39755	9,006				
Subtotal for Department of Health and Human Services Pass-through				9,006				
Total for Assistance Listing 93.928						9,006		
Assistance Programs for Chronic Disease Prevention and Control – City of St. Louis	Pass-Through	93.945	1 NU58DP007072-01-00	41,579				
Subtotal for Department of Health and Human Services Pass-through				41,579				
Total for Assistance Listing 93.945						41,579		
PPHF Geriatric Education Centers	Direct	93.969	U1QHP28716	996,124	398,179			
Subtotal for Department of Health and Human Services Direct				996,124	398,179			
Total for Assistance Listing 93.969						996,124		
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems – Missouri Department of Health & Senior Services	Pass-Through	93.988	50095/ERS16150095	1,391				
Subtotal for Department of Health and Human Services Pass-through				1,391				
Total for Assistance Listing 93.988						1,391		
Maternal and Child Health Services Block Grant to the States – Northwestern	Pass-Through	93.994	1638002//B04MC33835	28,174				
	Pass-Through	93.994	36380001 K/B04MC45211	12,049				
	Pass-Through	93.994	B04MC33835	(22,484)				
Subtotal for Department of Health and Human Services Pass-through				17,739				
Total for Assistance Listing 93.994						17,739		
Total for Department of Health and Human Services							673,585	5,017,025
Disaster Grants	Direct	97.036	N/A	963,727				
Subtotal for Department of Homeland Security Direct				963,727				
Total for Assistance Listing 97.036						963,727		
Total for Department of Homeland Security							963,727	
Total for other programs								6,519,313
Total expenditures of federal programs						\$ 5,966,395		\$ 176,787,132

See accompanying independent auditors' report.

SAINT LOUIS UNIVERSITY

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2023

(1) Summary of Significant Accounting Policies and Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of Saint Louis University (the University) under programs funded by 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 Guidance Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Schedule has been prepared on the accrual basis of accounting. Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position or changes in net assets of the University.

For purposes of the Schedule, federal awards include all grants and contracts entered into directly between the University and agencies and departments of the federal government, as well as federal funds passed through to the University by other recipients.

(2) Indirect Cost Rates

Expenditures for federal programs are recognized using the cost accounting principles contained in the Uniform Guidance, Subpart E-Cost Principles. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures include a portion of costs associated with general University activities (facilities and administrative costs or indirect costs), which are allocated to federal awards under negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2023, were based on predetermined fixed rates up to 51.5% negotiated with the University’s cognizant federal agency, the U.S. Department of Health and Human Services, and are included as a component of the expenditures in the Schedule. The University has not elected to use a 10% de minimis cost rate provided for in the Uniform Guidance.

(3) Loan Programs

The University participates in various loan programs. Certain loan programs are considered to be a component of the student financial assistance cluster. The following schedule represents loans outstanding of the University as of June 30, 2023:

	Assistance listing number	Outstanding balance
Federal Perkins Loan Program	84.038	\$ 3,664,248
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	265,135
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	835,597
Nursing Student Loans	93.364	830,216
Nurse Faculty Loan Program	93.264	403,516
Total – Student Financial Assistance Cluster Loans Outstanding		\$ 5,998,712

SAINT LOUIS UNIVERSITY

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2023

The following schedule represents loans disbursed by the University for the year ended June 30, 2023:

	<u>Assistance listing number</u>		<u>Loans disbursed</u>
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	\$	45,000
Nursing Student Loans	93.364		132,116
Nurse Faculty Loan Program	93.264		<u>107,009</u>
Total – Student Financial Assistance Cluster Loans Disbursed		\$	<u><u>284,125</u></u>

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

(1) Summary of Auditors' Results

- (a) Type of report issued on whether the consolidated financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the consolidated financial statements:
 - Material weaknesses: **No**
 - Significant deficiencies: **None reported**
- (c) Noncompliance material to the consolidated financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
 - Material weaknesses: **Yes**
 - Significant deficiencies: **None reported**
- (e) Type of report issued on compliance for major programs:
 - Research & Development Cluster: Various Assistance Listing numbers – **Unmodified Opinion**
 - Student Financial Assistance Cluster: Various Assistance Listing numbers – **Unmodified Opinion**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (g) Major programs:
 - Research & Development Cluster: Various Assistance Listing numbers
 - Student Financial Assistance Cluster: Various Assistance Listing numbers
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee: **No**

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

None

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

(3) Findings and Questioned Costs Relating to Federal Awards

Finding 2023-001

Federal Program Title Research & Development Cluster (R&D)

Assistance Listing Nos. As listed on the Schedule of Expenditures of Federal Awards (SEFA)

Federal Agencies U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of Interior, U.S. Department of Justice, Department of State, U.S. Department of Transportation, National Aeronautics and Space Administration, National Endowment for the Humanities, National Science Foundation, U.S. Department of Veterans Affairs, U.S. Department of Energy, U.S. Department of Education, and U.S. Department of Health and Human Services, Executive Office of the President

Federal Award Numbers As listed on the SEFA

Grant Award Periods Various

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

Criteria:

2 CFR 200.431 includes the standards for documentation of fringe benefits. According to 2 CFR 200.431(c), the cost of fringe benefits are allowable, provided such benefits are granted under established written policies. Such benefits should be charged as direct or indirect costs in accordance with the non-Federal entity's accounting practices.

Additionally, the National Institutes of Health (NIH) Grants Policy Statement section 7.5, Cost Transfers, Overruns, Accelerated and Delayed Expenditures, states that cost transfers to NIH grants that represent corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered. The transfers must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by a responsible organizational official. Documentation must be maintained of cost transfers, pursuant to 2 CFR Part 200.337 and 45 CFR Part 75.364. The recipient should have systems in place to detect such errors within a reasonable time frame; untimely discovery of errors could be an indication of poor internal controls. Frequent errors in recording costs may indicate the need for accounting system improvements, enhanced internal controls, or both. If such errors occur, recipients are encouraged to evaluate the need for improvements and to make whatever improvements are deemed necessary to prevent reoccurrence.

Lastly, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

We noted several conditions that existed due to cost transfers that occurred during the fiscal year.

SAINT LOUIS UNIVERSITY

Schedule of Findings and Questioned Costs

Year ended June 30, 2023

While performing procedures related to cost transfers, we noted the University had not followed their 'Cost Transfer Policy' which states "Cost transfers for current transactions must occur on a timely basis". The University's cost transfer policy defines timely as "occurring no later than two accounting periods after the month end of the date of the original transaction (no later than 90 days total)". The University did not have an effective system of internal control in place to timely discover errors and get them corrected as we noted seventy-five of our one hundred nineteen transactions sampled cost transfers (totaling \$246,869 positive and \$66,004 negative) where the cost transfer date was between 91 and 1,002 days past the date the original expenditure was incurred (30 were between 91 and 180 days past, 15 were between 181 and 270 days past, and 30 were greater than 271 days past).

While testing cost transfers and adjustments, we noted a transaction recorded to a grant that did not have supporting documentation resulting in the costs being unallowable to the grant:

Federal agency	Federal award number	Transaction amount
U.S. Department of Health and Human Services	HHSN272201300021I	\$ 1,391

Additionally, we noted a transaction recorded to a grant that was recorded outside of the period of performance resulting in the costs being unallowable to the grant:

Federal agency	Federal award number	Transaction amount
U.S. Department of Health and Human Services	5R21AG065526-02	\$ 12,846

During the fiscal year, positive cost transfers were approximately \$2,815,865 and negative cost transfers were \$1,792,678 during fiscal year 2023.

While performing procedures related to fringe benefits, we noted one of twenty-five sampled grants (totaling \$461,382) where transactions were originally recorded to an incorrect worktag. Management identified the error and a cost transfer was performed to move the fringe benefits to a federal research and development grant. However, the incorrect fringe rate was utilized as the University's non-sponsored research fringe rate utilized in the original entry is a higher fringe rate than the federally approved fringe rate which resulted in an overcharge to the research and development grant during the University's fiscal year ended June 30, 2023 for a total overstatement of \$26 as noted below:

Federal agency	Federal award number	Fringe adjustment recorded
U.S. Department of Health and Human Services	UH3HD096929	\$ 26

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Additionally, we noted fringe benefits were expensed during the University’s fiscal year ended June 30, 2023 for two of twenty-five sampled grants (totaling \$461,382) where the labor transaction originated in previous fiscal years. The University booked an adjustment within Workday to correct the fringe benefit charges for the life of the grant. This resulted in the SEFA being overstated during the University’s fiscal year ended June 30, 2023. We noted the total fringe benefits charged for the life of the grants was allowable and within the period of performance.

These overstatements to the SEFA for the University’s fiscal year 2023 was for a total of \$3,134 as noted below:

Federal agency	Federal award number	Fringe adjustment recorded
U.S. Department of Health and Human Services	R01AI150610	\$ 2,961
National Science Foundation	1546869	173

Total fringe benefits during fiscal year 2023 totaled approximately \$2,673,231.

While performing procedures related to indirect costs, we noted indirect costs were expensed during the University’s fiscal year ended June 30, 2023 for two of forty sampled grants (totaling \$1,817,264) where indirect costs were originally undercharged during the previous fiscal year. The University booked an adjustment within Workday to correct the indirect costs for the life of the grant. This resulted in the SEFA being overstated during the University’s fiscal year ended June 30, 2023. We noted the total indirect costs charged for the life of the grants was allowable and within the period of performance.

These overstatements to the SEFA for the University’s fiscal year 2023 was for a total of \$3,677 as noted below:

Federal agency	Federal award number	F&A adjustment recorded
U.S. Department of Health and Human Services	UH3HD096929	\$ 1,746
U.S. Department of Education	Contract #91990020C0085	1,931

Total indirect costs during fiscal year 2023 totaled approximately \$10,484,419.

Questioned Cost:

Known questioned costs of \$26.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Cause and Effect:

In discussing these conditions with University management, they stated that during fiscal year 2023, they continued reconciliation procedures related to 'grant level' activity as a result of implementing the grants module of Workday during fiscal year 2021. Grant level activity allows them to track the specific budget provided by the individual grant as well as monitor other key compliance requirement aspects. The University continued to process an increased volume of cost transfers and experienced delays in posting necessary cost transfers for identified unallowable costs stemming from the reconciliation efforts.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2022-001.

Statistical Sampling:

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

Recommendations:

We recommend the University continue its corrective action plan and adjust internal controls as needed to prevent and detect noncompliance with and improve adherence to federal regulations.

View of Responsible Official:

The University concurs with the finding. As noted in our prior year response, the University continued to have cost transfers in fiscal year 2023 as it reconciled its grants.

To limit cost transfers in the future, the following steps have been taken by the University:

- The University configured its accounting system with an automated control that prevents general (non-payroll) expenditures from being charged to the grant after the period of performance end date, one root cause of cost transfers.
- For payroll expenditures, the University updated grant labor costing allocations in its accounting system to contain an end date that coincides with the period of performance end date which restricts labor costs from being charged after the period of performance.
- The University's post award specialist review grant labor costing allocations on a periodic basis.
- Before each payroll is processed within the accounting system, grants that have ended are identified and the payroll expenditures are removed from the feed and not charged to the grant.
- On-going training on data certification by post award grants managers has improved grant-expenditure compliance and data accuracy. The University's post award grant managers are now reviewing grant level budget versus actual reporting on a periodic basis to identify errors timely (i.e. before the 90 day threshold).

Additionally, the University is exploring additional functionality within our Workday grants management module to build in additional approvals, specifically for labor, on expense before the expenses are charged to the grant to reduce future cost transfers.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

In regards to the three transactions noted above (federal award number HHSN2722013000211; federal award number 5R21AG065526-02; and federal award number UH3HD096929), the erroneous charges have been refunded to the federal agency.

As part of the University's corrective action plan, during fiscal year 2023 the sponsored programs accounting team recalculated fringe and indirect costs on all federal grants to ensure the correct expense was recorded to each grant. During this reconciliation process cumulative award to date errors were identified and corrected in fiscal year 2023. The sponsored program accounting team continues to reconcile fringe and indirect costs on cost transfers at the grant level on a periodic basis to ensure accuracy.

Contact Name: Tara Thomason, Controller and Assistant Vice President

Contact Telephone Number: 314-977-2401

SAINT LOUIS UNIVERSITY

Schedule of Findings and Questioned Costs

Year ended June 30, 2023

Finding 2023-002

Federal Program Titles Research & Development Cluster (R&D)

Assistance Listing Nos. As listed on the Schedule of Expenditures of Federal Awards (SEFA)

Federal Agencies U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of Interior, U.S. Department of Justice, Department of State, U.S. Department of Transportation, National Aeronautics and Space Administration, National Endowment for the Humanities, National Science Foundation, U.S. Department of Veterans Affairs, U.S. Department of Energy, U.S. Department of Education, and U.S. Department of Health and Human Services, Executive Office of the President

Federal Award Numbers As listed on the SEFA

Grant Award Periods Various

Compliance Requirements Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Criteria:

According to 2 CFR 200.419, a higher education entity that receives an aggregate total of \$50 million or more in Federal awards must disclose their cost accounting practices by filing a Disclosure Statement (DS-2). An accurate DS-2 must be maintained and the higher education entity must comply with the cost accounting practices established within the DS-2. Amendments to the DS-2 must be filed with the cognizant agency for indirect costs in advance of a disclosed practice being changed to comply with a new or modified standard, or when a practice is changed for other reasons. Amendments of a DS-2 may be submitted at any time.

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

The University's last submitted DS-2 to the U.S. Department of Health & Human Services was March 27, 2007. The University implemented significant portions of Workday on July 1, 2020. We noted multiple items in the existing DS-2 that are no longer applicable/accurate and/or refers to previous practices and policies, including those related to the University's salary and wage accumulation system.

The University did not have an effective system of internal control in place to ensure compliance with the requirements for amending its DS-2.

Questioned Cost:

There are no questioned costs.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Cause and Effect:

In discussing these conditions with University management, they stated that capacity issues resulted in a revised DS-2 not being prepared and submitted.

Repeat Finding:

A similar finding was reported in prior year audit as finding number 2022-002.

Statistical Sampling:

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

Recommendations:

We recommend the University enhance its internal control process to ensure the University has effective internal controls in place to ensure requirements around the DS-2 are met. We recommend the University perform a thorough review of their existing DS-2 and determine what adjustments to the existing DS-2 are needed to reflect current policies and practices. Additionally, we recommend the University implement a process to routinely review the DS-2 so that any updates are submitted as required. Lastly, we recommend someone other than the preparer perform a review of the DS-2 prior to any amendments being submitted.

View of Responsible Official:

The University concurs with the finding. The University updated its DS-2 form and submitted it electronically to the U.S. Department of Health and Human Services on December 4, 2023.

The Controller's Office implemented an annual review of the DS-2 to identify factors that may require amendments to our next filing. In addition, prior to our submission of any DS-2 amendments, University staff other than the initial preparer will re-confirm the accuracy of changes to the DS-2.

Contact Name: Tara Thomason, Controller and Assistant Vice President

Contact Telephone Number: 314-977-2401

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Finding 2023-003

Federal Program Title Student Financial Assistance Cluster – Federal Direct Student Loans and Federal Pell Grant Program

Assistance Listing No. 84.268; 84.063

Federal Agency U.S. Department of Education

Federal Award Numbers P268K231755, P063P221755

Grant Award Periods June 1, 2022 to June 30, 2023

Compliance Requirement Reporting

Criteria:

Per OMB No. 1845-0039, an institution is required to submit Pell disbursement records to the Common Origination and Disbursement (COD). The disbursement record reports the actual disbursement date and the amount of the disbursement.

In accordance with Volume 4, Chapter 2 of the Federal Student Aid Handbook, an institution must submit Direct Loan and Pell Grant disbursement records to the COD no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement.

Additionally, 2 CFR 200.303 requires nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

The University did not have an effective system of internal control in place to ensure Direct Loan and Pell Grant disbursement records are submitted to the COD no later than 15 days after making the disbursement.

For one of fifty-six Direct Loan disbursement samples, the University did not submit the Direct Loan disbursement record to the COD.

For one of four Pell Grant disbursement samples where the University submitted the Pell Grant disbursement record to the COD 27 days after the disbursement date which was not within the 15-day requirement.

Management provided a report comparing all disbursements of Direct Loan and Pell during fiscal year 2023 compared to the reporting to the COD. This report shows noncompliance of 759 Pell Grant disbursements submitted late out of 5,708 (13% of population) total Pell Grant disbursements and 255 Direct Loan disbursements submitted late or not submitted as of August 14, 2023 out of 21,130 (1% of the population) total Direct Loan disbursements.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Questioned Cost:

There are no questioned costs.

Cause and Effect:

In discussing these conditions with University management, they stated that capacity issues to resolve reports that were not accepted based on the original submission resulted in reporting disbursement record reports to the COD later than the 15-day requirement.

Repeat Finding:

A similar finding was reported in prior year as finding number 2022-008.

Statistical Sampling:

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

Recommendations:

We recommend the University enhance its internal control process to ensure Direct Loan and Pell Grant disbursement records are submitted or records that were not accepted based on the original submission are resolved and resubmitted to COD no later than 15-days after making the disbursement.

View of Responsible Official:

We acknowledge the deficiencies identified in our internal control process, specifically regarding the submission of Direct Loan and Pell Grant disbursement records to COD within the prescribed 15-day timeframe. The instances highlighted in this report, particularly the delayed submission of records for one Direct Loan disbursement sample and one Pell Grant disbursement sample, are indicative of areas where improvement is necessary.

We provided insights into the root cause, citing capacity issues in addressing reports that were initially rejected, leading to delays in resubmission. While this explanation sheds light on the challenges faced, it underscores the importance of fortifying our internal control mechanisms to mitigate such delays in the future.

Based on the recommendations outlined in this report, we are committed to enhancing our internal control process to ensure timely submission of Direct Loan and Pell Grant disbursement records to COD. This includes allocating necessary resources, providing additional training, and implementing robust monitoring and oversight mechanisms to address capacity constraints effectively and prevent future instances of noncompliance.

Contact Name: Alex DeLonis, Assistant Vice President for Student Financial Services

Contact Telephone Number: 314-977-2353