

Compliance and Internal Control

University of Guam

(A Component Unit of the Government of Guam)

Year ended September 30, 2022



University of Guam
(A Component Unit of the Government of Guam)

Report on Compliance and Internal Control

Year ended September 30, 2022

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Report of Independent Auditors 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

Management and the Board of Regents
University of Guam:

Report of Independent Auditors on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited University of Guam's (University's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended September 30, 2022. University's 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, 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 September 30, 2022.

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 the University and to meet our other ethical responsibilities in accordance with the 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 audit 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.

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 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.

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 the University as of and for the year ended September 30, 2022, and have issued our report thereon dated August 21, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Ernst + Young LLP

August 21, 2023

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Expenditures of Federal Awards, By Grantor

Year ended September 30, 2022

<u>Federal Grantor Agency</u>	<u>Expenditures</u>
U.S. Department of Agriculture	\$ 15,356,517
U.S. Department of Commerce	2,108,688
U.S. Department of Defense	7,975,725
U.S. Department of Interior	2,023,971
U.S. Department of State	13,150
National Aeronautics and Space Administration	303,423
National Endowment for the Humanities	212,508
National Science Foundation	5,107,612
U.S. Small Business Administration	1,348,368
U.S. Environmental Protection Agency	94,194
U.S. Department of Education	26,628,465
U.S. Department of Health and Human Services	4,747,514
Corporation for National and Community Services	366,866
U.S. Department of Homeland Security	35,405
Grand Total	<u>\$ 66,322,406</u>

Reconciliation to the basic financial statements:

Operating revenues - Federal grants and contracts	\$ 40,884,598
Operating revenues - Government of Guam grants and contracts	511,203
Nonoperating revenues - Federal grants and contracts	10,355,401
Nonoperating revenues - Federal capital grants	8,204,059
Loans	9,965,128
Indirect cost allocation in operating expenses	<u>(3,597,983)</u>
	<u>\$ 66,322,406</u>

See accompanying notes.

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Expenditures of Federal Awards

Year ended September 30, 2022

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
Direct from U.S. Department of Agriculture:					
10.025	Plant and Animal Disease, Pest Control, and Animal Care		\$ 327,013	\$ -	\$ 266,294
10.028	Wildlife Services		394,503	-	394,503
10.202	Cooperative Forestry Research		121,497	-	121,497
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		1,771,449	-	1,217,926
10.308	Resident Instruction Grants for Insular Area Activities		133,642	-	133,642
10.311	Beginning Farmer and Rancher Development Program		152,163	-	152,163
10.329	Crop Protection and Pest Management Competitive Grants Program		39,513	-	-
10.500	Cooperative Extension Service		802,137	-	-
10.511	Smith Level Funding (Various Programs)		372,740	-	-
10.514	Expanded Food and Nutrition Education Program		91,196	-	-
10.515	Renewable Resources Extension Act and National Focus Fund Projects		13,341	-	-
10.652	Forestry Research		150	-	150
10.664	Cooperative Forestry Assistance		167,565	-	167,565
10.680	Forest Health Protection		177,998	-	146,680
10.766	Community Facilities Loans and Grants		9,965,128	-	-
10.912	Environmental Quality Incentives Program		14,589	-	14,589
	Subtotal Direct Programs		14,544,624	-	2,615,009
Pass-through from the Government of Guam Department of Agriculture:					
10.170	Specialty Crop Block Grant Program - Farm Bill	C200600820	77,700	-	-
10.664	Cooperative Forestry Assistance	WR211600-005	16,315	-	-
Pass-through from Montana State University:					
10.215	Sustainable Agriculture Research and Education	Various	233,173	-	233,173
Pass-through from Michigan State University:					
10.215	Sustainable Agriculture Research and Education	193247145	36,831	-	-

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
10.304	Pass-through from University of California: Homeland Security Agricultural	047120084	2,975	-	2,975
10.310	Pass-through from University of Hawaii: Agriculture and Food Research Initiative (AFRI)	Various	65,443	-	65,443
10.328	Pass-through from the Regents of the University of Idaho: National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	075746271	7,475	-	-
10.525	Pass-through from Washington State University: Farm and Ranch Stress Assistance Network Competitive Grants Program	041485301	101,138	-	-
10.561	Pass-through from Government of Guam Department of Public Health and Social Services: SNAP Cluster: State Administrative Matching Grants for the Supplemental Nutrition Assistance program	855028700	270,843	-	-
	Subtotal SNAP Cluster		270,843	-	-
	Subtotal Pass-Through Programs		811,893	-	301,591
	U.S. Department of Agriculture Total		\$ 15,356,517	\$ -	\$ 2,916,600
11.307	Direct from U.S. Department of Commerce: Economic Adjustment Assistance		\$ 636,205	\$ -	\$ -
11.417	Sea Grant Support		587,925	-	245,036
11.427	Fisheries Development and Utilization Research and Development		128,121	-	128,121
11.452	Unallied Industry Projects		1,509	-	-
11.473	Office for Coastal Management		218,565	-	218,565
11.482	Coral Reef Conservation Program		65,137	-	65,137
	Subtotal Direct Programs		1,637,462	-	656,859

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
11.012	Pass-through from Research Corporation of the University of Hawaii: Integrated Ocean Observing System	Z10129876	9,746	-	9,746
11.419	Pass-through from Government of Guam Bureau and Statistics and Planning: Coastal Zone Management Administration Awards	855031506	145,910	-	57,000
11.462	Pass-through from The Micronesia Conservation Trust: Meteorologic and Hydrologic Modernization Development	854813185	49,343	-	49,343
11.482	Coral Reef Conservation Program	854813185	266,227	-	156,963
	Subtotal Pass-Through Programs		<u>471,226</u>	<u>-</u>	<u>273,052</u>
	U.S. Department of Commerce Total		<u>\$ 2,108,688</u>	<u>\$ -</u>	<u>\$ 929,911</u>
12.002	Direct from U.S. Department of Defense: Procurement Technical Assistance For Business Firms		\$ 393,617	\$ -	\$ -
12.300	Basic and Applied Scientific Research		2,581,898	-	2,581,898
12.632	Legacy Resource Management Program		1,499	-	1,499
	Subtotal Direct Programs		<u>2,977,014</u>	<u>-</u>	<u>2,583,397</u>
12.600	Pass-through from Guam Waterworks Authority: Community Investment	OCON676-16-03	245,479	-	-
12.600	Pass-through from the Office of the Governor: Community Investment	778904292	4,753,232	-	-
	Subtotal Pass-Through Programs		<u>4,998,711</u>	<u>-</u>	<u>-</u>
	U.S. Department of Defense Total		<u>\$ 7,975,725</u>	<u>\$ -</u>	<u>\$ 2,583,397</u>

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
	Direct from U.S. Department of Interior:				
15.657	Healthcare Environmental Cleaning		\$ 450	\$ -	\$ 450
15.805	Assistance to State Water Resources Research Institutes		417,923	-	108,978
15.808	U.S. Geological Survey Research and Data Collection		191,493	-	191,493
15.875	Economic, Social, and Political Development of the Territories		470,931	-	379,701
15.945	Cooperative Research and Training Programs – Resources of the National Park System		<u>112,266</u>	<u>-</u>	<u>112,266</u>
	Subtotal Direct Programs		1,193,063	-	792,888
	Pass-through from Government of Guam Department of Agriculture:				
15.615	Cooperative Endangered Species Conservation Fund	W21-1600-001	424,933	-	-
15.634	State Wildlife Grants	Various	18,403	-	18,403
15.634	State Wildlife Grants	C190600940	42,701	-	-
15.875	Economic, Social, and Political Development of the Territories	C190600410	20	-	-
	Pass-through from University of Hawaii:				
15.820	National and Regional Climate Adaptation Science Centers	Various	164,159	-	164,159
	Pass-through from Government of Guam Bureau of Statistics and Planning:				
15.875	Economic, Social, and Political Development of the Territories	Various	149,556	-	-
	Pass-through from Guam Department of Interior:				
15.875	Economic, Social, and Political Development of the Territories	C190600490	<u>31,136</u>	<u>-</u>	<u>-</u>
	Subtotal pass-through programs		<u>830,908</u>	<u>-</u>	<u>182,562</u>
	U.S. Department of Interior Total		<u>\$ 2,023,971</u>	<u>\$ -</u>	<u>\$ 975,450</u>
	Direct from U.S. Department of State:				
19.040	Public Diplomacy Programs		<u>\$ 13,150</u>	<u>\$ -</u>	<u>\$ -</u>
	U.S. Department of State Total		<u>\$ 13,150</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
	Direct from National Aeronautics and Space Administration:				
43.008	Office of Stem Engagement (OSTEM)		\$ 130,741	\$ -	\$ 130,741
	Pass-through from University of Hawaii:				
43.008	Office of Stem Engagement (OSTEM)	Various	172,682	-	172,682
	National Aeronautics and Space Administration Total		<u>\$ 303,423</u>	<u>\$ -</u>	<u>\$ 303,423</u>
	Direct from National Endowment for Humanities:				
45.162	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development		\$ 210,928	\$ -	\$ -
	Pass-through from Northern Marianas Humanities Council:				
45.129	Promotion of the Humanities Federal/State Partnership	SO-253191-17	1,580	-	-
	National Endowment for the Humanities Total		<u>\$ 212,508</u>	<u>\$ -</u>	<u>\$ -</u>
	Direct from National Science Foundation:				
47.075	Social, Behavioral, and Economic Sciences		\$ 73,574	\$ -	\$ 73,574
47.076	Education and Human Resources		595,855	-	595,855
47.083	Integrative Activities		4,381,380	-	4,381,380
	Subtotal Direct Programs		5,050,809	-	5,050,809
	Pass-through from Mathematical Association of America:				
47.049	Mathematical and Physical Sciences	072662992	30,140	-	30,140
	Pass-through from University of Hawaii:				
47.076	Education and Human Resources	195738039	26,663	-	26,663
	National Science Foundation Total		<u>\$ 5,107,612</u>	<u>\$ -</u>	<u>\$ 5,107,612</u>

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
	Direct from Small Business Administration:				
59.037	Small Business Development Centers		\$ 820,534	\$ 84,139	\$ -
59.037 COVID-19	Small Business Development Centers		527,834	23,923	-
	U.S. Small Business Administration Total		<u>\$ 1,348,368</u>	<u>\$ 108,062</u>	<u>\$ -</u>
	Direct from Environmental Protection Agency:				
66.461	Regional Wetland Program Development Grants		\$ 63,112	-	\$ 63,112
	Pass-through from CNMI Bureau of Environmental and Coastal Quality:				
66.600	Environmental Protection Consolidated Grants for the Insular Areas - Program Support	854857633	8,860	-	8,860
	Pass-through from the Extension Foundation:				
66.716	Research, Development, Monitoring, Public Education, Training, Demonstration, and Studies	830000027	22,222	-	-
	U.S. Environmental Protection Agency Total		<u>\$ 94,194</u>	<u>\$ -</u>	<u>\$ 71,972</u>
	Direct from U.S. Department of Education:				
	Student Financial Assistance Cluster:				
84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)		\$ 213,500	-	-
84.033	Federal Work-Study Program		378,337	-	-
84.063	Federal Pell Grant Program		5,084,798	-	-
84.268	Federal Direct Student Loans		2,599,058	-	-
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		43,380	-	-
84.U00	Other Financial Aid		21,767	-	-
	Student Financial Assistance Cluster Subtotal		<u>8,340,840</u>	<u>-</u>	<u>-</u>

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
84.031	COVID-19 Higher Education Institutional Aid		300,772	-	-
84.U32	Archived		93,089	-	-
	TRIO Cluster:				
84.042	TRIO Student Support Services		298,782	-	-
84.044	TRIO Talent Search		354,048	-	-
84.047	TRIO Upward Bound		420,252	-	-
	TRIO Cluster Subtotal		<u>1,073,082</u>	-	-
84.425	COVID-19 Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act:				
84.425E	COVID-19 Higher Education Emergency Relief Fund - Student Aid Portion		5,387,281	-	-
84.425F	COVID-19 Higher Education Emergency Relief Fund - Institutional Portion		5,309,558	-	-
84.425L	COVID-19 HEERF Minority Serving Institutions		5,409,984	-	-
	Subtotal Direct Programs		<u>25,914,606</u>	-	-
	Pass-through from the Office of the Governor:				
84.425H	COVID-19 Education Stabilization Fund - Governors (Outlying Areas)	778904292	671,799	-	-
	Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act Subtotal		<u>26,586,405</u>	-	-
	Pass-through from Mississippi College:				
84.153	Business and International Education Projects	None identified	11,956	-	-
	Pass-through from Government of Guam Department of Education:				
84.403	Consolidated Grant to the Outlying Areas	855023255	30,104	-	-
	Subtotal Pass-Through Programs		<u>713,859</u>	-	-
	U.S. Department of Education Total		<u>\$ 26,628,465</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes.

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
	Direct from U.S. Department of Health and Human Services:				
93.251	Early Hearing Detection and Intervention		236,904	-	-
93.307	Minority Health and Health Disparities Research		27,907	-	27,907
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program		16,710	-	-
93.397	Cancer Centers Support Grants		1,515,752	-	1,470,288
93.464	ACL Assistive Technology		152,183	-	-
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		654,004	-	-
93.787	Title V Sexual Risk Avoidance Education Program (Discretionary Grants)		114,919	-	-
93.969	PPHF Geriatric Education Centers		867,770	-	867,770
	Subtotal Direct Programs		3,586,149	-	2,365,965
	Pass-through from Government of Guam Department of Public Health and Social Services:				
93.043	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	855028700	(44)	-	-
93.243	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	855028700	24,639	-	-
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	855028700	31,072	-	-
93.391	COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	855028700	151,866	-	-
93.434	Every Student Succeeds Act/Preschool Development Grants	855028700	219,649	-	-
93.870	Maternal, Infant, and Early Childhood Home visiting Grant Program	855028700	35,411	-	-
	Subtotal		462,593	-	-

See accompanying notes.

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
	Pass-through from University of Hawaii:				
93.107	Area Health Education Centers	965088057	91,254	-	-
93.310	COVID-19 Trans-NIH Research Support	Various	148,204	-	148,204
93.397	Cancer Centers Support Grants	965088057	3,256	-	3,256
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	Various	107,442	-	107,442
	Subtotal		<u>350,156</u>	-	<u>258,902</u>
	Pass-through from Association of University Centers on Disabilities: Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	None identified	98,160	-	-
	Pass-through from Portland State University: Trans-NIH Research Support	Various	179,234	-	179,234
	Pass-through from Scripps Research Institute: National Center for Advancing Translational Sciences	78161392	20,781	-	-
	Pass-through from Pacific ADA/DHHS: ACL National Institute on Disability, Independent Living, and Rehabilitation Research	03841-AR12235	50,441	-	50,441
93.433	Subtotal Pass-Through Programs		<u>1,161,365</u>	-	<u>488,577</u>
	U.S. Department of Health and Human Services Total		<u>\$ 4,747,514</u>	\$ -	<u>\$ 2,854,542</u>
	Corporation for National and Community Service: Pass-through from Government of Guam Department of Labor: AmeriCorps	980018947	\$ 366,866	\$ -	\$ -
94.006	Corporation for National and Community Service Total		<u>\$ 366,866</u>	<u>\$ -</u>	<u>\$ -</u>
	U.S. Department of Homeland Security				
	Pass-through from Department of Homeland Security: Hazard Mitigation Grant Program (HMGP)	HMGP-DR4398-05-04P	\$ 35,405	\$ -	\$ -
97.039	U.S. Department of Homeland Security Total		<u>\$ 35,405</u>	<u>\$ -</u>	<u>\$ -</u>
	Grand Total		<u>\$ 66,322,406</u>	<u>\$ 108,062</u>	<u>\$ 15,742,907</u>

See accompanying notes.

University of Guam
(A Component Unit of the Government of Guam)

Notes to the Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

1. Scope of Audit

The University of Guam (the University) is a component unit of the Government of Guam created by Public Law 13-194, "The Higher Education Act," which became effective on November 3, 1976, as an autonomous agency of the Government of Guam. Only the financial statements of the University are included within the scope of the Single Audit.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the University under programs of the Federal government for the year ended September 30, 2022. 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 the University, it is not intended to and does not present the financial position, changes in net position or cash flows of the University.

3. Summary of Significant Accounting Policies

Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting, consistent with the manner in which the University maintains its accounting records. All expenses and capital outlays are reported as expenditures. 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. Pass-through entity identifying numbers are presented where available. The University has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

The University recognizes contributions from the Federal government when qualifying expenditures are incurred.

The University participates in the Federal Direct Student Loan program. The value of loans presented in the Schedule of Expenditures of Federal Awards is equivalent to the amount of new loans during the year.

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Findings and Questioned Costs

Year ended September 30, 2022

Section I—Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ **Yes** X **No**

Significant deficiency(ies) identified?

_____ **Yes** X **None reported**

Noncompliance material to financial statements noted?

_____ **Yes** X **No**

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

_____ **Yes** X **No**

Significant deficiency(ies) identified?

_____ **Yes** X **None reported**

Type of auditor’s report issued on compliance for major federal programs:

All Major Programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ **Yes** X **No**

Identification of major federal programs:

Assistance Listing number(s)

Name of federal program or cluster

10.766	Community Facilities Loans and Grants Cluster
84.425	Education Stabilization Fund
84.425H	Education Stabilization Fund – Governors (Outlying Areas)
84.425E	Higher Education Emergency Relief Fund Student Portion
84.425F	Higher Education Emergency Relief Fund Institutional Portion
84.425L	Higher Education Emergency Relief Fund Minority Serving Institutions
Various	TRIO Cluster

UNIVERSITY OF GUAM
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Summary Schedule of Prior Audit Findings and Questioned Costs
Year Ended September 30, 2022

Questioned Cost:

Summary Schedule of Prior Audit Findings:

As of September 30, 2022, the status of all audit findings included in the Schedule of Findings and Questioned Costs for the year ended September 30, 2022 is as follows:

<u>Finding No.</u>	<u>CFDA No.</u>	<u>Requirement</u>	<u>Status at September 30, 2022</u>
2021-001		Financial Statements	Resolved. SEFA is reconciled and monitored on a monthly basis.
2020-001	59.037	Special Test and Provisions	Resolved.