



UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

OMB Circular A-133 Audit Report

Year ended June 30, 2011

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

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UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Funds

Year ended June 30, 2011

Federal grantor/pass-through program or cluster title	CFDA No.	Pass through entity identifying number	Federal program expenditures	Payments to subrecipients
Research and Development Cluster:				
U.S. Department of Agriculture:				
Miscellaneous USDA Programs- Passed through from University of Arkansas	10.000	UA AES 91086-01	\$ 5,702	—
Agriculture and Food Research Initiative (AFRI) – Passed through University of Arkansas	10.310	2011-68001-30014	19,591	—
Total for U.S. Department of Agriculture			25,293	—
U.S. Department of Commerce:				
Economic Adjustment Assistance	11.307		39,227	—
Measurement and Engineering Research and Standards – Passed through John Hopkins University	11.609	60NANB10D008	77,135	—
Total for U.S. Department of Commerce			116,362	—
U.S. Department of Defense:				
Miscellaneous Dept of Defense Programs – Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc.	12.000	HU0001-09-1-0005	601,998	—
Miscellaneous Dept of Defense Programs – Passed through University of Memphis	12.000	University of Memphis	39,628	—
Natural Disasters-Warning, Survival and Rehabilitation (1967B) – Passed through University of Illinois	12.300	2009-00728-03-02 DT	58,228	—
Military Medical Research and Development	12.420		967,077	—
Military Medical Research and Development – Passed through University of Arkansas at Little Rock	12.420	W81XWH-10-2-0130	11,181	—
Basic Scientific Research	12.431		330,065	—
Total for U.S. Department of Defense			2,008,177	—
National Aeronautics and Space Administration:				
Miscellaneous NASA Programs – Passed through University of Arkansas at Little Rock Arkansas Space Grant Consortium	43.000		18,287	—
Total for National Aeronautics and Space Administration			18,287	—
National Science Foundation:				
Biological Sciences	47.074		419,963	—
ARRA-Trans-NSF Research Support	47.082		1,055,950	—
ARRA-Trans-NSF Research Support – Passed through University of Arkansas at Fayetteville	47.082	EPS-0918970	37,879	2,577
Total for National Science Foundation			1,513,792	2,577
US Department of Veterans Affairs:				
Miscellaneous Dept of Veterans Affairs Programs – Passed through VA Medical Center-Iowa City	64.000	ICVARF-38	25,623	—
Total of U.S. Department of Veterans Affairs			25,623	—
U.S. Department of Health and Human Services:				
Miscellaneous Dept of Health and Human Services Programs	93.000		27,288	—
Miscellaneous Dept of Health and Human Services Programs – Passed through Case Western Reserve University	93.000	HHSN266200700022C/CDC 200-2009-32598	52,904	—
Miscellaneous Dept of Health and Human Services Programs – Passed through Case Western Reserve University	93.000	N01-CO-12400	16,256	—
Miscellaneous Dept of Health and Human Services Programs – Passed through Case Western Reserve University	93.000	HHS-N-260-2005-0000	15,519	—
Miscellaneous Dept of Health and Human Services Programs – Passed through Case Western Reserve University	93.000	SWOG 0819	1,250	—
Innovations in Applied Public Health Research – Passed through University of North Carolina at Chapel Hill	93.061	5 P01 TP000296	236,891	—
Environmental Health – Passed through Louisiana State University Health Sciences Center	93.113	5 R01 CD007876-03	4,968	—
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		371,154	—
Research Related to Deafness and Communication Disorders	93.173		57,525	—
Research Related to Deafness and Communication Disorders – Passed through Louisiana State University Health Sciences Center	93.173	5 R01 CD007876-03	43,468	—
Research Related to Deafness and Communication Disorders – Passed through Multimedia Technology Developers, Inc.	93.173	1 R41 DC008232-01A2	11,029	—
Research and Training in Complementary and Alternative Medicine – Passed through Mt. Sinai Medical Center	93.213	1 U01AT001156	39,308	—
Mental Health Research Grants	93.242		932,315	289,649
Mental Health Research Grants – Passed through Dartmouth College	93.242	1 R01 MH086939	(9)	—
Mental Health Research Grants – Passed through University of Massachusetts	93.242	5 U01 MH088278	111,425	—
Mental Health Research Grants – Passed through Emory University	93.242	2 U19 9069056	67,072	—
Substance Abuse and Mental Health Services Projects of Regional and National Significance – Passed through Benton County Drug Court	93.243	1 H79 TI02125	39,201	—
Alcohol Research Programs	93.273		880,789	11,484
Drug Abuse and Addiction Research Programs	93.279		6,479,629	482,506
Drug Abuse and Addiction Research Programs – Passed through Baylor College of Medicine	93.279	5 P50DA018197	62,547	—
Drug Abuse and Addiction Research Programs – Passed through Washington University	93.279	5 R01 DA022560-04	20,339	—

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Expenditures of Federal Funds

Year ended June 30, 2011

Federal grantor/pass-through program or cluster title	CFDA No.	Pass through entity identifying number	Federal program expenditures	Payments to subrecipients
Drug Abuse and Addiction Research Programs – Passed through InterVexion Therapeutics, LLC	93.279	5 R42 DA017596-05	\$ 46,872	—
Drug Abuse and Addiction Research Programs – Passed through University of Vermont	93.279	1 R01 DA024691-01A1	30,072	—
Drug Abuse and Addiction Research Programs – Passed through Baylor College of Medicine	93.279	5 P50 DA018197	359,725	—
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		339,122	6,679
Centers for Disease Control and Prevention Investigations and Technical Assistance – Passed through Arkansas Dept. of Health	93.283	PO 4501126927	36,974	—
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		573,016	33,270
Minority Health and Health Disparities Research	93.307		1,772,413	150,535
Trans-NIH Research Support	93.310		434,116	230,812
Trans-NIH Research Support – Passed Duke Clinical Research	93.310	5 U19 A1087798	2,842	—
Nursing Research	93.361		291,587	19,788
National Center for Research Resources	93.389		9,278,021	2,561,798
National Center for Research Resources – Passed through Health Partners Research Foundation	93.389	5 R21 RR025279	9,325	—
National Center for Research Resources – Passed through University of Arkansas at Fayetteville	93.389	PRR031154-01	112,309	—
Cancer Cause and Prevention Research	93.393		305,510	—
Cancer Cause and Prevention Research – Passed through University of Utah	93.393	5 R01 CA048998	24,665	—
Cancer Cause and Prevention Research – Passed through University of Alabama at Birmingham	93.393	5 U01 CA093344	29,940	—
Cancer Detection and Diagnosis Research	93.394		814,896	75,935
Cancer Detection and Diagnosis Research – Passed through American College of Radiology	93.394	ACRIN 6685	275	—
Cancer Treatment Research	93.395		7,439,658	232,925
Cancer Treatment Research – Passed through NSABP Foundation, Inc.	93.395	TFED-034	30,891	—
Cancer Treatment Research – Passed through University of Michigan	93.395	U10 CA32102	14,428	—
Cancer Treatment Research – Passed through Duke Clinical Research	93.395	5 U10 CA76001-01 & 5 U10 CA86004-02	10,258	—
Cancer Treatment Research – Passed through Southwest Oncology Group	93.395	2 U10 CA32102	71,617	—
Cancer Treatment Research – Passed through Yale University	93.395	5 R01 CA122728	11,789	—
Cancer Treatment Research – Passed through EMMES Corporation	93.395	U01 CA121947	13,762	—
Cancer Treatment Research – Passed through University of Alabama at Birmingham	93.395	5 R01 CA135075	28,749	—
Cancer Treatment Research – Passed through University of California at Los Angeles	93.395	2 U01 CA121947-04	121,876	—
Cancer Treatment Research – Passed through University of Oklahoma	93.395		3,824	—
Cancer Biology Research	93.396	NSC# 710428	635,192	—
ARRA-Trans-NIH Research Support	93.701		6,696,453	351,664
ARRA-Trans-NIH Research Support – Passed through Wright State University	93.701	RDA028467A	55,008	—
ARRA-Trans-NIH Research Support – Passed through InterVexion Therapeutics, LLC	93.701	DA028915-01	207,850	—
ARRA-Trans-NIH Research Support – Passed through University of Tennessee	93.701	HD-060713-02	36,932	—
ARRA-National Center for Research Resources, Construction Support	93.702		164,389	—
Cardiovascular Diseases Research	93.837		2,186,590	47,507
Cardiovascular Diseases Research – Passed through University of Arkansas at Fayetteville	93.837	5 R01 HL084337-03	6,072	—
Lung Diseases Research	93.838		91,745	—
Blood Diseases and Resources Research	93.839		914,629	—
Blood Diseases and Resources Research – Passed through University of Iowa	93.839	5 P01 HL046925	197,112	—
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,295,649	—
Arthritis, Musculoskeletal and Skin Diseases Research – Passed through University of Kentucky Research Foundation	93.846	5 R21 AR053967	39,359	—
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		2,399,899	20,438
Diabetes, Digestive, and Kidney Diseases Extramural Research – Passed through Wake Forest	93.847	5 U01 DK57136	31,993	—
Diabetes, Digestive, and Kidney Diseases Extramural Research – Passed through Rhode Island Hospital	93.847	1 R21 DK081845	39,725	—
Diabetes, Digestive, and Kidney Diseases Extramural Research – Passed through University of Vermont	93.847	5 R01 DK056746	194,873	—
Diabetes, Digestive, and Kidney Diseases Extramural Research – Passed through University of Kentucky Research Foundation	93.847	2 R01 DK071349	12,837	—
Diabetes, Digestive, and Kidney Diseases Extramural Research – Passed through University of Alabama at Birmingham	93.847	5 U01 DK063788	16,548	—
Diabetes, Digestive, and Kidney Diseases Extramural Research – Passed through Cell & Tissue Systems, Inc.	93.847	1 R43 DK089659	17,838	—
Diabetes, Digestive, and Kidney Diseases Extramural Research – Passed through Louisiana State University	93.847	R01DK089051	2,048	—
Diabetes, Digestive, and Kidney Diseases Extramural Research – Passed through Jaeb Center for Health Research	93.847	Protocol Q	1,483	—
Digestive Diseases and Nutrition Research	93.848		486,428	—
Digestive Diseases and Nutrition Research – Passed through University of Vermont	93.848	5 R01 DK056746	124	—
Kidney Diseases, Urology and Hematology Research	93.849		797,915	—
Kidney Diseases, Urology and Hematology Research – Passed through University of Alabama at Birmingham	93.849	U01DK063788	182	—
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		2,534,493	116,304
Extramural Research Programs in the Neurosciences and Neurological Disorders – Passed through Yale University	93.853	5 R01 NS053864-04	7,367	—
Extramural Research Programs in the Neurosciences and Neurological Disorders – Passed through University of Alabama at Birmingham	93.853	00302285-006	22,032	—

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Schedule of Expenditures of Federal Funds

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Federal grantor/pass-through program or cluster title	CFDA No.	Pass through entity identifying number	Federal program expenditures	Payments to subrecipients
Extramural Research Programs in the Neurosciences and Neurological Disorders – Passed through University of Medicine/Dental, New Jersey	93.853	5 R01 NS03834	\$ 7,400	—
Allergy, Immunology and Transplantation Research	93.855		2,890,659	49,393
Allergy, Immunology and Transplantation Research – Passed through Duke Clinical Research	93.855	5U19 AI67798	44,449	—
Allergy, Immunology and Transplantation Research – Passed through University of California at San Diego	93.855	PO 103605957	18,190	—
Allergy, Immunology and Transplantation Research – Passed through Duke Clinical Research	93.855	UAI067798-06	245,789	—
Microbiology and Infectious Diseases Research	93.856		487,841	55,270
Microbiology and Infectious Diseases Research – Passed through University of Alabama at Birmingham	93.856	HHSN266200400073C	142,199	—
Biomedical Research and Research Training	93.859		1,689,961	228,031
Population Research	93.864		600,836	—
Child Health and Human Development Extramural Research	93.865		306,074	48,337
Child Health and Human Development Extramural Research – Passed through Duke Clinical Research	93.865	RHD057956	14,975	—
Aging Research	93.866		4,393,577	160,981
Aging Research – Passed through University of Kentucky	93.866	RAG028925A	107,990	—
Aging Research – Passed through Polisher Research Institute	93.866	R01AG027778	5,070	—
Aging Research – Passed through Environment and Health Group, Inc.	93.866	1R43AG038210-01	49,301	—
Vision Research	93.867		1,154,383	—
Vision Research – Passed through Omeros Corporation	93.867	2 R44 EY018017	13,423	—
Health Care and Other Facilities	93.887		742,500	—
International Research and Research Training	93.989		334,930	—
Total U.S. Department of Health and Human Services			<u>64,021,712</u>	<u>5,173,306</u>
Total Research and Development Cluster			<u>67,729,246</u>	<u>5,175,883</u>
Head Start Cluster:				
U.S. Department of Health and Human Services:				
Head Start-Class Room	93.600		7,201,902	—
Head Start-Non Class Room	93.600		173,529	10,300
Head Start-Non Class Room – Passed through Head Start Body Start; National Center for Physical Development and Outdoor Play	93.600	B169	5,000	—
ARRA – Head Start	93.708		141,442	—
ARRA – Early Head Start	93.709		532,265	—
Total for U.S. Department of Health and Human Services			<u>8,054,138</u>	<u>10,300</u>
Total for Headstart Cluster			<u>8,054,138</u>	<u>10,300</u>
Student Financial Aid Cluster:				
U.S. Department of Education:				
Federal Supplemental Educational Opportunity Grants	84.007		28,037	—
Federal Perkins Loan Program_Federal Capital Contributions	84.038		1,622,056	—
Federal Pell Grant Program	84.063		1,539,525	—
Federal Direct Student Loans	84.268		38,236,063	—
Total U.S. Department of Education			<u>41,425,681</u>	<u>—</u>
U.S. Department of Health and Human Services:				
Nurse Faculty Loan Program (NFLP)	93.264		16,124	—
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		4,818,683	—
Nursing Student Loans	93.364		268,812	—
ARRA – Scholarships for Disadvantaged Students	93.407		98,092	—
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		142,105	—
Total U.S. Department of Health and Human Services			<u>5,343,816</u>	<u>—</u>
Total Student Financial Aid Cluster			<u>46,769,497</u>	<u>—</u>
Non Research:				
U.S. Department of Agriculture:				
Child and Adult Care Food Program – Passed through Arkansas Dept. of Human Services	10.558	Q0027	2,091,858	—
Rural Business Opportunity Grants – Passed through Delta Regional Authority	10.773		(225)	—
Total for U.S. Department of Agriculture			<u>2,091,633</u>	<u>—</u>

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Schedule of Expenditures of Federal Funds

Year ended June 30, 2011

Federal grantor/pass-through program or cluster title	CFDA No.	Pass through entity identifying number	Federal program expenditures	Payments to subrecipients
U.S. Department of Commerce:				
Broadband Technology Opportunities Program (BTOP) – Passed through Connect Arkansas	11.557	05-43-B10591	\$ 145,132	—
Broadband Technology Opportunities Program (BTOP)	11.557		1,839,196	860,831
Total for U.S. Department of Commerce			<u>1,984,328</u>	<u>860,831</u>
U.S. Department of Defense:				
Military Medical Research and Development	12.420		27,933	—
Total for U.S. Department of Defense			<u>27,933</u>	<u>—</u>
U.S. Department of Justice:				
Juvenile Accountability Block Grants – Passed through Arkansas Dept. of Human Services	16.523	4600018995	50,443	—
Juvenile Justice and Delinquency Prevention Allocation to States – Passed through Arkansas Dept. of Human Services	16.540	WD 5107	(561)	—
Violence Against Women Formula Grants – Passed through Arkansas Dept. of Finance and Administration	16.588	2600-WF-AX-0045	94,032	—
Public Safety Partnership and Community Policing Grants	16.710		3,750	—
Total U.S. Department of Justice			<u>147,664</u>	<u>—</u>
Highway Safety Cluster:				
U.S. Department of Transportation:				
State and Community Highway Safety – Passed through Arkansas State Police	20.600	OP-2011-03-07-01	171,089	—
Safety Belt Performance Grants – Passed through Arkansas State Police	20.609	K4-2012-12-01-01	10,845	—
Total of U.S. Department of Transportation			<u>181,934</u>	<u>—</u>
Total for Highway Safety Cluster			<u>181,934</u>	<u>—</u>
National Science Foundation:				
Computer and Information Science and Engineering – Passed through University of Arkansas at Little Rock	47.070		110,000	—
Total for National Science Foundation			<u>110,000</u>	<u>—</u>
U.S. Department of Veterans Affairs Programs:				
Miscellaneous Dept of Veterans Affairs Programs	66.000		9,247	—
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716		46,284	16,668
National Community-Based Lead Outreach and Training Grant Program	66.718		19,991	6,013
Total U.S. Department of Veterans Affairs			<u>75,522</u>	<u>22,681</u>
U.S. Department of Education:				
Fund for the Improvement of Postsecondary Education	84.116		299	—
National Institute on Disability and Rehabilitation Research	84.133		143,342	—
Safe and Drug-Free Schools and Communities National Programs – Passed through Hot Springs School District	84.184	Q18 L090247	77,203	—
Parental Information and Resource Centers – Passed through Jones Center for Families	84.310	U310A060026	321,845	—
ARRA-State Fiscal Stabilization Fund (SFSF) – Education State Grants, Passed through Arkansas Dept. of Higher Education	84.394	UAMS-ESF-045,046, 047	2,039,568	—
Total for U.S. Department of Education			<u>2,582,257</u>	<u>—</u>
U.S. Department of Health and Human Services:				
Miscellaneous Dept of Health and Human Services Programs – Passed through Arkansas Centers for Youth and Families	93.000		46,991	—
Miscellaneous Dept of Health and Human Services Programs – Passed through Arkansas Centers for Youth and Families	93.000	N/A	2,165	—
Miscellaneous Dept of Health and Human Services Programs – Passed through Arkansas Centers for Youth and Families	93.000	HHSN2639999000461	56,001	—
Miscellaneous Dept of Health and Human Services Programs – Passed through Arkansas Centers for Youth and Families	93.000	H79T116616	3	—
Miscellaneous Dept of Health and Human Services Programs – Passed through Arkansas Centers for Youth and Families	93.000	N02-CO-12400	9,093	—
Miscellaneous Dept of Health and Human Services Programs – Passed through Arkansas Centers for Youth and Families	93.000	N01-LM-6-3505	7,913	—
Subtotal for Miscellaneous Dept of Health and Human Services Programs – Passed through Houston Academy of Medicine – Texas Medical Center	93.000		<u>122,166</u>	<u>—</u>
Special Programs for the Aging Title IV and Title II Discretionary Projects – Passed through Arkansas Dept. of Health	93.048	4600015935/4501107255	44,627	—
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		208,014	10,291
Model State-Supported Area Health Education Centers	93.107		514,255	—
Maternal and Child Health Federal Consolidated Programs	93.110		1,050,994	148,460
Environmental Health	93.113		33,913	—
Disabilities Prevention	93.184		338,417	—
Urban Indian Health Services – Passed through Arkansas Dept. of Health	93.193	5 VF1 CE001111-04	350,633	21,373
Telehealth Network Grants	93.211		497,166	—

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Schedule of Expenditures of Federal Funds

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Federal grantor/pass-through program or cluster title	CFDA No.	Pass through entity identifying number	Federal program expenditures	Payments to subrecipients
Research and Training in Complementary and Alternative Medicine	93.213		\$ 56,561	—
Grants for Dental Public Health Residency Training – Passed through Arkansas Dept. of Health	93.236	4501056365	104	—
State Rural Hospital Flexibility Program – Passed through Arkansas Dept. of Health	93.241	4501035731	1,278	—
Mental Health Research Grants – Passed through Center for Psychological Consultation	93.242	1 R43 MH091995	63,147	—
Substance Abuse and Mental Health Services Projects of Regional and National Significance – Passed through Arkansas Dept. of Human Services	93.243	4600009520	53,242	—
Geriatric Academic Career Awards	93.250		57,271	—
Poison Control Stabilization and Enhancement Grants	93.253		212,625	—
Substance Abuse and Mental Health Services-Access to Recovery – Passed through Arkansas Dept. of Health	93.275	4501107722	167,666	—
Drug Abuse and Addiction Research Programs	93.279		222,075	—
Centers for Disease Control and Prevention Investigations and Technical Assistance – Passed through Arkansas Dept. of Health	93.283	4501061158	26,076	—
Centers for Disease Control and Prevention Investigations and Technical Assistance – Passed through Arkansas Dept. of Health	93.283	5 U84DD000446	42,490	—
Centers for Disease Control and Prevention Investigations and Technical Assistance – Passed through Arkansas Dept. of Health	93.283		387,284	3,381
Subtotal for Centers for Disease Control and Prevention Investigations and Technical Assistance – Passed through Arkansas Dept. of Health			<u>455,850</u>	<u>3,381</u>
Advanced Education Nursing Traineeships	93.358		61,643	—
Cancer Cause and Prevention Research	93.393		174,655	8,280
Cancer Research Manpower	93.398		169,017	—
ARRA – Public Health Traineeship Program	93.405		8,296	—
Child Care and Development Block Grant – Passed through Arkansas Dept. of Human Services	93.575	Head Start Quality Approval 07-597	9,263	—
Developmental Disabilities Basic Support and Advocacy Grants – Passed through Arkansas Health Services Permin Agency	93.630		189,877	—
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		505,141	—
Children's Justice Grants to States	93.643		211,156	—
ARRA-Trans-NIH Research Support	93.701		174,891	—
ARRA Child Care and Development Block Grant – Passed through Arkansas State University	93.713		10,315	—
Health Careers Opportunity Program	93.822		426,008	—
Diabetes, Digestive, and Kidney Diseases Extramural Research – Passed through Case Western Reserve University	93.847	RESS04026	98,117	—
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		21,802	—
Subtotal for Diabetes, Digestive, and Kidney Diseases Extramural Research			<u>119,919</u>	<u>—</u>
Kidney Diseases, Urology and Hematology Research	93.849		130,327	—
Biomedical Research and Research Training	93.859		368,955	—
Grants for Training in Primary Care Medicine and Dentistry	93.884		931,734	—
Health Care and Other Facilities	93.887		473,177	—
Rural Health Care Services Outreach and Rural Health Network Development Program – Passed through Mid Delta Community Consortium	93.912	D60RH08532A0	101,035	—
Block Grants for Prevention and Treatment of Substance Abuse – Passed through Arkansas Dept. of Human Services	93.959	4600015193/33-04/PRC FY11	569,570	—
Public Health Traineeships	93.964		9,718	—
Geriatric Education Centers	93.969		402,168	93,443
Preventive Health and Health Services Block Grant – Passed through Arkansas Dept. of Health	93.991		38,048	—
Total for U.S. Department of Health and Human Services			<u>9,534,917</u>	<u>285,228</u>
Total for Non Research Federal Expenses			<u>16,736,188</u>	<u>1,168,740</u>
Total			<u>\$ 139,289,069</u>	<u>6,354,923</u>

See accompanying independent auditors' report.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2011

(1) Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. Expenditures are recognized as they are incurred.

(2) Relationship to Financial Statements

The following is a reconciliation of federal financial assistance revenue as reported in the University's financial statements to the schedule of expenditures of federal awards:

Total grants revenue as reported in the financial statements	\$ 100,930,000
Federal Direct Student Loan Program	38,236,063
Federal Perkins Loan Program	1,622,056
Health Professions Student Loans	4,818,683
Nursing Student Loans	268,812
Nursing Faculty Loan Program	16,124
Nonfederal grant revenue	<u>(6,602,669)</u>
Federal expenditures per accompanying Schedule	<u>\$ 139,289,069</u>

(3) Loans and Loan Guarantees

Federal awards expended under the following loan programs were determined based on the value of new loans made during the year, plus the balance of loans from previous years, for which the federal government imposes continuing compliance requirements, plus any interest subsidies, cash, or administrative cost allowance received.

Federal Perkins Loan Program	\$ 1,622,056
Health Professions Student Loans	4,818,683
Nursing Student Loans	268,812
Nursing Faculty Loan Program	<u>16,124</u>
	<u>\$ 6,725,675</u>

The University previously participated in the Federal Family Education Loan Program (the Program) (FFELP). The Program did not require the University to request cash from a federal agency and disburse such funds. The proceeds were disbursed by lending institutions and guaranteed by state and not-for-profit guarantee agencies with the University providing various administrative support. The federal government reinsured these guarantee agencies. The University is only responsible for certain administrative duties; therefore, outstanding loans are not included in the University's financial statements or schedule of expenditures of federal awards. As reported in the accompanying schedule, no expenditures were reported under the Program, as no new loans were made to students of the University for during the year ended June 30, 2011.

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Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2011

The University currently participates in the Federal Direct Student Loan Program (Direct Loan). Proceeds under Direct Loan are disbursed to the student by the federal government, rather than a lending institution, with the University providing various administrative support. As the University is only responsible for certain administrative duties, outstanding loans are not included in the University's financial statements or schedule of expenditures of federal awards. As reported in the accompanying schedule, new loans were made to students of the University for \$38,236,063 during the year ended June 30, 2011.

(4) Units of Service for CFDA 10.558 – Child and Adult Care Food Program (Unaudited)

As provided by the Head Start Program Office, the units of service (meals served) for the year ended June 30, 2011, are as follows:

	Units of service
Breakfasts Served	101,440
Lunches Served	109,889
Snacks Served	132,117
	<hr/> <hr/> 343,446 <hr/> <hr/>



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

The Board of Trustees
The University of Arkansas:

We have audited the financial statements of the University of Arkansas for Medical Sciences (the University) as of and for the year ended June 30, 2011, and have issued our report thereon dated October 14, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of the University is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of University's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of 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 determination of financial statement amounts. 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*.

We noted certain matters that we reported to management of the University in a separate letter dated November 3, 2011.

This report is intended solely for the information and use of management, Board of Trustees, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

October 14, 2011



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**Independent Auditors' Report on Compliance with Requirements
That Could Have a Direct and Material Effect on Each Major Program
and on Internal Control over Compliance in Accordance with OMB Circular A-133**

The Board of Trustees
The University of Arkansas:

Compliance

We have audited the University of Arkansas for Medical Sciences (the University) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* (Compliance Supplement) that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011, except the requirements discussed in the second paragraph of this report. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We did not audit the University's compliance with the requirements governing loan originations of Federal Perkins loans and servicing of student loan programs which include (i) maintaining contact with and billing borrowers; (ii) collecting loan payments; and (iii) processing deferment and cancellation requests and payments of all student loan programs. Those requirements govern functions performed by Education Computer Systems, Inc. (ECSI). Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements. ECSI's compliance with the requirements governing the functions that it performs for the University for the year ended June 30, 2011 was examined by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Our report does not include the results of the other accountants' examination of ECSI's compliance with such requirements.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements described in the Compliance Supplement that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to in the first paragraph above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 11-02, 11-03, and 11-04.

Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

Requirements governing loan originations on Federal Perkins Loans and servicing of student loan programs, which include (i) maintaining contact with and billing borrowers; (ii) collecting loan payments; and (iii) processing deferment and cancellation requests and payments of all student loan programs as described in the Compliance Supplement are performed by ECSI. Internal control over compliance related to such functions for the year ended June 30, 2011 was reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Our report does not include the results of the other accountants' testing of ECSI's internal control over compliance related to such functions.

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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 11-01, 11-02, 11-03, and 11-04. A significant deficiency in internal control over compliance is a deficiency, or 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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the University as of and for the year ended June 30, 2011, and have issued our report thereon dated October 14, 2011. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The University's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the University's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of Trustees, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

December 8, 2011, except as to the paragraph relating to the Schedule of Expenditures of Federal Awards, which is as of October 14, 2011

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

Section I – Summary of Auditors’ Results

Consolidated Financial Statements

Type of auditors’ report issued: **Unqualified**

Internal control over financial reporting:

- Material weakness identified? Yes No
- Significant deficiency identified that is not considered to be a material weakness? Yes None reported

Noncompliance material to consolidated financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness identified? Yes No
- Significant deficiency identified that is not considered to be material weakness? Yes No

Type of auditors’ report issued on compliance for major programs: **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133 Yes No

Identification of major programs:

CFDA Numbers	Name of Federal Program
84.007, 84.038, 84.063, 84.268, 93.264, 93.342, 93.364, 93.925, 93.407	Student Financial Aid – Cluster
93.600, 93.708, 93.709	Head Start Cluster
Various	Research and Development – Cluster

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

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

No matters were reported.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

Section III – Federal Award Findings and Questioned Costs

Finding # : 11-01 Matching
Type of Finding : Significant Deficiency
CFDA Title : Head Start Cluster (ARRA Head Start and ARRA Early Head Start)
CFDA Number : 93.708 and 93.709
Federal Award Number : 06SE7001/01 and 06SA7001/02
Federal Award Year : July 1, 2009 to September 30, 2010
Federal Agency : Department of Health and Human Services

Criteria or Specific Requirement

In accordance with 42 USC 9835 (b) and 45 CFR sections 1301.20 and 1301.21, grantees are required to contribute at least 20% of the costs of the program through cash or in-kind contributions, unless a lesser amount has been approved. Additionally, in accordance with 45 CFR 92.20, nonfederal entities receiving federal awards are required to design and implement internal controls that operate effectively to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

In order to ensure compliance with this requirement, Grants Accounting is responsible for reviewing the schedule maintained by the Head Start Chief Fiscal Officer that details the reported in-kind contributions. The schedule is provided to Grants Accounting as supporting documentation for the total in-kind contributions included in the final closeout report on the Head Start grants.

Condition Found

The final closeout reports for the ARRA Head Start and ARRA Early Head Start grants were submitted to the granting agency prior to Grants Accounting’s review of the in-kind supporting schedule and reported in-kind balances. The initial reports to the granting agency did not include the correct in-kind contribution balance.

At the request of the granting agency the final closeout reports were resubmitted subsequent to a review of the in-kind contribution schedule by Grants Accounting. The reported in-kind contribution was sufficient to meet the required match amount and appears to be accurately supported and calculated on the revised final closeout reports.

Questioned Cost (including how computed)

None

Possible Asserted Effect

The Department of Health and Human Services has the right to wholly or partly suspend or terminate the current grant award, condition a future grant or elect not to provide future grant funds, and/or withhold further awards for the program when there is reason to believe through periodic monitoring or review that the University is not in compliance with the requirements established.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

Additionally, insufficient tracking of reported in-kind contributions by the Grants Accounting department could lead to an increased risk of noncompliance with matching requirements.

Cause

The internal control related to the Grants Specialist's review of the in-kind contribution schedule and final close-out report did not operate as designed. The Grants Specialist who typically reviews the in-kind contribution schedules for the final Head Start close out reports did not review ARRA funded grants, as these were assigned to a different Grants Specialist. The Grants Specialist reviewing the ARRA funded grants was not familiar with the established review procedures which led to the misstatement of the in-kind contribution amount on the final closeout reports for the two ARRA funded Head Start grants.

Recommendation

We recommend that Grants Accounting implement procedures to ensure that the in-kind contributions schedule prepared by the Head Start Fiscal Officer is included as supporting documentation for the Head Start final closeout reports to ensure the completeness and accuracy of reported amounts.

Views of Responsible Officials

In-kind match data was maintained and available from the Head Start Business Officer but was left off of the Federal Financial Report (FFR) when submitted. The revised report was submitted with the applicable data when requested. In the future FFR's will be checked against the ARIA (internal awards data base) for required match to ensure this data is reported when the FFR is submitted.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

Finding # : 11-02 Enrollment Reporting
Type of Finding : Significant Deficiency and Non-Compliance
CFDA Title : Student Financial Assistance Programs
CFDA Number : 84.268
Federal Award Number : N/A
Federal Award Year : July 1, 2010 through June 30, 2011
Federal Agency : Department of Education

Criteria or Specific Requirement

In accordance with 34 CFR section 685.209, under Federal Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file (formerly the Student Status Confirmation Report (SSCR)) placed in their Student Aid Internet Gateway (SAIG) mailboxes. Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the National Student Loan Data System (NSLDS) web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis.

Condition Found

During our testing of Enrollment Reporting, we noted four instances out of a sample of 40 where changes in students' status were not reported to the NSLDS within 60 days. Two of the four students graduated in May 2011 but were not reported to NSLDS until September 2011. For the other two students, their information was not reported to the NSLDS as of September 2011, even though their statuses were updated in the student system prior to June 30, 2011. One student graduated in December 2010 and the other student graduated in May 2011.

Additionally, we noted that for three of the 40 students tested who withdrew from school during fiscal year 2011, the withdraw date in the student system did not match the withdraw date per the official notice from the registrar maintained in the students' files or the date recorded with the NSLDS. In some cases the registrar was entering the date the student cleared campus into the student system rather than the official withdraw date.

Questioned Cost (including how computed)

None

Possible Asserted Effect

The Department of Education has the right to withdraw funding when there is reason to believe through periodic monitoring or review that the University is not in compliance with the requirements established.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

Cause

The college registrars do not always update the student system with status changes in a timely and accurate manner. We also found that the automatic system processes used by the University to match data in the student system to the NLSDS data and transmit changes in student statuses back to the NLSDS may have errors causing instances where student status changes posted in the student system are not reported to NSLDS.

Recommendation

We recommend management provide training to the registrars to ensure they understand the importance of updating the student system with accurate and timely student status changes. We also recommend that management perform a review of the automatic reporting processes between the student system and NSLDS to ensure the processes are working as expected and applicable data is properly reported between UAMS and NLSDS.

Views of Responsible Officials

The registrars have been notified that it is critical to update student statuses accurately and in a timely manner. For the record, the OASIS Status Change Report was created and reviewed for accuracy. However, when the file was built and submitted to NSLDS within the required timeframe, it did not retain the correct status and our office did not receive an error message. We are reviewing with Academic Reporting the automatic reporting processes to ensure they are properly reporting the data to NSLDS and researching procedures to update data using the Clearinghouse.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

Finding # : 11-03 Equipment and Real Property Management
Type of Finding : Significant Deficiency and Noncompliance
CFDA Title : Research and Development Cluster
CFDA Number : 93.701 and 93.389
Federal Award Number : 5RC1CA147697-02; 5P20RR020146-07;
3R01DK034817-24A1S1
Federal Award Year : 09/01/10 08/31/11; 05/01/10 04/30/11; 06/08/10 09/30/10
Federal Agency : Department of Health and Human Services

Criteria or Specific Requirement

In accordance with 45 CFR Section 74.34(f), property management records for equipment acquired with federal funds shall include all of the following: description of equipment; serial number, model number, or other identification number; source of the equipment, including the award number; whether title vests in the recipient or Federal Government; acquisition date; location and condition of the equipment; unit acquisition cost; and ultimate disposition data.

Additionally, per the UAMS Administrative Guide 5.2.02, departments requesting the return of any material or equipment to vendors must go to the Support Services Distribution website and complete an Outgoing Shipment Form.

Condition Found

A sample of 40 equipment purchases was selected for testing. For two pieces of equipment, the equipment records did not include the inventory tag numbers or locations of the assets. For one piece of equipment, the equipment record did not include the grant number.

Additionally, we were unable to locate one piece of equipment. Based on subsequent discussions with management, it was determined that the equipment had been returned to the vendor for repairs. The researcher had not notified Property Services of the return in accordance with UAMS Administrative Guide 5.2.02.

Questioned Cost (including how computed)

None

Possible Asserted Effect

Misappropriation or loss of equipment purchased with federal funds could occur when internal controls designed to prevent and detect noncompliance related to safeguarding equipment are not implemented or operating effectively.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

Cause

Proper procedures were not followed to appropriately record equipment information in the system after the equipment was received and tagged. For the returned equipment, we found that the department administrator was unaware of the procedure to return items through Property Services.

Recommendation

We recommend Property Services review the design and implementation of internal controls to ensure equipment records are properly updated when an asset is received and tagged.

We also recommend departmental personnel responsible for equipment review the UAMS Administrative Guide requirements to ensure equipment is properly accounted for and the proper forms are completed when equipment is returned to a vendor for repairs.

Views of Responsible Officials

In the case of the equipment that was returned to the manufacturer, Property Services has contacted the department and given them a copy of the policy, UAMS Admin Guide 5.1.2 and explained the procedure to follow for any future equipment that has to leave the UAMS campus. The Grants Management Certification Program will also remind the Grants Administrators of this at the annual meeting, weekly tips and tricks and at other training sessions in the next year.

In the case of the missing information on the property records for 3 assets all data has been entered and the staff have been informed of the urgency to enter all pertinent information when entering data as required by the property guidelines.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

Finding # : 11-04 Subrecipient Monitoring and Allowable Costs/Cost Principles
Type of Finding : Significant Deficiency and Noncompliance
CFDA Title : Research and Development Cluster
CFDA Number : 93.866 and 93.307
Federal Award Number : 2P01AG012411-12A2; 1R24MD002805-03
Federal Award Year : 04/01/2010 – 03/31/2011; 04/10/2010 – 3/31/2011
Federal Agency : National Institutes of Health

Criteria or Specific Requirement

In accordance with 2 CFR Section 220 and Federal Cost Accounting Standards, costs charged to federally funded programs should represent actual costs, not budgeted or projected amounts.

Condition Found

In testing a sample of 25 subrecipients, we identified two instances where subrecipients were paid the entire contract amount in advance of work being performed on the grant. The entire subaward was charged to the grant at the time of payment.

2P01AG012411-12A2: Imperial College was subcontracted to perform work from April 1, 2010 through March 31, 2011 for \$160,982. The entire subaward was paid in January 2011. The work performed by the subrecipient was not completed until March 31, 2011. As such, the University should not have paid the contract amount to the subrecipient until the work was complete. Additionally, the invoice received from the subrecipient did not indicate the period in which the work was completed.

1R24MD002805-03: Mississippi County Arkansas Economic, Inc. was subcontracted to perform work from April 1, 2010 through March 31, 2011 for \$61,160. The entire subaward was paid in July 2010. The work performed by the subrecipient was not completed until March 31, 2011. As such, the University should not have paid the contract amount to the subrecipient until the work was complete.

The total value of the 25 subrecipient awards tested was \$2,848,665. Costs paid to the two subrecipients discussed above were for allowable activities.

Questioned Cost (including how computed)

None.

Possible Asserted Effect

Payments to subrecipients prior to the completion of a research or development project increases the likelihood of expenditures incurred for unallowable costs or activities. Prepayments on subrecipient contracts inhibit management's ability to maintain efficient and effective monitoring controls over costs incurred by the subrecipient during the contract period.

UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

Additionally, the National Institutes of Health has the right to wholly or partly suspend or terminate the current grant award, condition a future grant or elect not to provide future grant funds, and/or withhold further awards for the program when there is reason to believe through periodic monitoring or review that the University is not in compliance with the requirements established.

Cause

The Principal Investigator or Department Administrator responsible for reviewing invoices received from the subrecipient to ensure amounts billed represented actual costs incurred did not comply with University policies and procedures, as the invoice was processed for payment.

Recommendations

We recommend that management discuss the above findings with the individuals responsible for monitoring subrecipient invoices to ensure they understand University policies and the related federal compliance requirements surrounding subrecipient monitoring and allowable costs/cost principles.

Views of Responsible Officials

In both cases the subrecipients have submitted audits in the past that were clean, no findings. Both subrecipients have been contacted to submit documentation of the actual expenses incurred. Once the documentation is received it will be reviewed. Both department administrators have been notified that this is an unacceptable payment plan. The contracts are cost reimbursable so the future payments will be verified to be cost reimbursable.

In the case of 2P01AG012411-12A2: Imperial College the current year contract is being withheld until the documentation is received and approved.

In the case of 1R24MD002805-03: Mississippi County Arkansas Economic, Inc, a statement of actual costs to date has been submitted. A refund for currently unspent dollars has been requested. Future payments will be made based on cost reimbursable expenditures.