

Compliance and Internal Control

University of Guam

(A Component Unit of the Government of Guam)

Year Ended September 30, 2024



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

Report on Compliance and Internal Control

Year Ended September 30, 2024

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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, 2024. 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.

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, 2024.

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.

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 2024-001 through 2024-006. 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 response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The University is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The University's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

We performed audit procedures with respect to the Student Financial Assistance Cluster major federal program related to compliance requirements in Special Tests and Provisions N 11, *Gramm-Leach Bliley Act – Student Information Security* as outlined in the OMB Compliance Supplement for the year ended September 30, 2024. We determined whether the University has designated a "Qualified Individual," as described in the OMB Compliance Supplement, to be responsible for implementing and monitoring the information security program in accordance with 16 CFR 314.4(a). We determined whether the University has a written information security program and that the written information security program documents the seven minimum elements required by 16 CFR 314.4(a)-(g). Our audit procedures did not evaluate whether the designated Qualified Individual is competent to oversee the implementation and monitoring of the information security program nor whether the Qualified Individual possessed the adequate authority to carry out those duties. Our audit procedures also did not determine whether the written information security program sufficiently and completely addressed the seven minimum elements required by 16 CFR 314.4(a)-(g). Our opinion on the Student Financial Assistance Cluster major federal program is not modified with respect to this matter.

Report on Internal Control Over Compliance

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

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

consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 through 2024-006 to be significant deficiencies.

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 response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 business-type activities and the discretely presented component unit of the University as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We have issued our report thereon dated June 6, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with 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 basic financial statements as a whole.

Ernst & Young LLP

June 6, 2025

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

Schedule of Expenditures of Federal Awards by Grantor

Year ended September 30, 2024

<u>Federal Grantor Agency</u>	<u>Expenditures</u>
U.S. Department of Agriculture	\$ 17,655,489
U.S. Department of Commerce	4,124,698
U.S. Department of Defense	3,717,357
U.S. Department of Interior	3,189,069
U.S. Department of Treasury	4,610,854
Library of Congress	22,525
National Aeronautics and Space Administration	833,659
National Endowment for the Humanities	4,000
National Science Foundation	4,588,706
U.S. Small Business Administration	1,178,048
U.S. Environmental Protection Agency	83,673
U.S. Department of Energy	444,450
U.S. Department of Education	13,726,553
U.S. Department of Health and Human Services	5,928,460
Corporation for National and Community Services	<u>95,245</u>
Grand Total	\$ <u><u>60,202,786</u></u>

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards

Year ended September 30, 2024

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		\$ 327,179	\$ ---	\$ 327,179
10.028	Wildlife Services		366,629	---	366,629
10.202	Cooperative Forestry Research		59,108	---	59,108
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		2,525,108	---	2,525,108
10.237	From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals		578,019	56,667	---
10.308	Resident Instruction, Agriculture, and Food Science Facilities and Equipment Grants		288,171	---	288,171
10.311	Beginning Farmer and Rancher Development Program		82,000	---	82,000
10.322	Distance Education Grants for Institutions of Higher Education in Insular Areas		14,049	---	14,049
10.327	Common Bean Productivity Research for Global Food Security Competitive Program		51,556	---	---
10.329	Crop Protection and Pest Management Competitive Grants Program		414	---	---
10.331	Gus Schumacher Nutrition Incentive Program		217	---	---
10.500	Cooperative Extension Service		229,154	---	---
10.511	Smith Lever - Extension Funding		2,107,823	---	2,107,823
10.514	Expanded Food and Nutrition Education Program		153,643	---	---
10.515	Renewable Resources Extension Act		15,393	---	---
10.652	Forestry Research		105,926	---	105,926
10.664	Cooperative Forestry Assistance		64,065	---	64,065
10.680	Forest Health Protection		140,659	---	140,659
10.766	Community Facilities Loans and Grants		9,335,035	---	---
10.912	Environmental Quality Incentives Program		82,937	---	82,937
10.924	Conservation Stewardship Program		8,909	---	---
10.937	Partnerships for Climate-Smart Commodities		409,866	12,116	409,866
10.950	Agricultural Statistics Reports		27,632	---	---
	Subtotal Direct Programs		16,973,492	68,783	6,573,520

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 the Government of Guam Department of Agriculture:				
10.170	Specialty Crop Block Grant Program - Farm Bill	Various	141,748	---	---
10.664	Cooperative Forestry Assistance	C190600710	25,020	---	---
	Pass-through from Montana State University:				
10.215	Sustainable Agriculture Research and Education	Various	150,878	10,613	150,878
	Pass-through from University of California:				
10.304	Food and Agriculture Defense Initiative (FADI)	047120084	6,522	---	6,522
	Pass-through from University of Hawaii:				
10.310	Agriculture and Food Research Initiative (AFRI)	Various	98,201	---	98,201
	Pass-through from Oregon State University:				
10.328	Food Safety Outreach Program	053599908	7,756	---	---
	Pass-through from Washington State University:				
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	Various	86,145	---	15,431
	Pass-through from Michigan State University:				
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	816010045	6,500	---	---
	Pass-through from Government of Guam Department of Public Health and Social Services:				
	Supplemental Nutrition Assistance Program (SNAP) Cluster:				
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance program	855028700	155,507	---	---
	Pass-through from Government of Guam Bureau of Statistics and Planning:				
10.683	National Fish and Wildlife Foundation	C220601640	3,720	---	---
	Subtotal Pass-Through Programs		681,997	10,613	271,032
	U.S. Department of Agriculture Total		\$ 17,655,489	\$ 79,396	\$ 6,844,552

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 Commerce:				
11.307	Economic Development Cluster - Economic Adjustment Assistance		\$ 2,141,241	\$ ---	\$ ---
11.417	Sea Grant Support		1,059,669	---	780,178
11.473	Office for Coastal Management		363,047	---	363,047
11.482	Coral Reef Conservation Program		205,389	---	154,254
	Subtotal Direct Programs		3,769,346	---	1,297,479
	Pass-through from University of Hawaii:				
		Z10255552-01 Z10129876 MA204			
11.012	Integrated Ocean Observing System (IOOS)		25,247	---	9,228
	Pass-through from Arizona State University:				
11.431	Climate and Atmospheric Research	ASUUB00001338	55,013	---	55,013
	Pass-through from The Micronesia Conservation Trust:				
11.482	Coral Reef Conservation Program	MCT1090NOA202289	42,855	---	42,855
	Pass-Through from National Marine Sanctuary Foundation:				
11.463	Habitat Conservation	5300-23-05-063	133,789	---	133,789
	Pass-Through from Government of Guam Bureau of Statistics and Planning:				
11.482	Coral Reef Conservation Program	779908151	98,448	---	---
	Subtotal Pass-Through Programs		355,352	---	240,885
	U.S. Department of Commerce Total		\$ 4,124,698	\$ ---	\$ 1,538,364
	Direct from U.S. Department of Defense:				
12.002	Procurement Technical Assistance For Business Firms		\$ 328,646	\$ ---	\$ ---
12.300	Basic and Applied Scientific Research		3,170,165	---	2,816,593
12.632	Legacy Resource Management Program		102,188	---	---
12.901	Mathematical Sciences Grants		116,358	---	116,358
	U.S. Department of Defense Total		\$ 3,717,357	\$ ---	\$ 2,932,951

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:				
15.631	Partners for Fish and Wildlife		\$ 416	\$ ---	\$ 416
15.657	Endangered Species Recovery Implementation		824	---	824
15.805	Assistance to State Water Resources Research Institutes		471,111	---	471,111
15.808	U.S. Geological Survey Research and Data Collection		457,882	---	457,882
15.875	Economic, Social, and Political Development of the Territories		1,156,049	---	523,001
15.926	American Battlefield Protection		33,177	---	---
15.945	Cooperative Research and Training Programs – Resources of the National Park System		82,991	---	82,991
	Subtotal Direct Programs		<u>2,202,450</u>	<u>---</u>	<u>1,536,225</u>
	Pass-through from Government of Guam Department of Agriculture:				
		W24-1600-002			
15.605	Sport Fish Restoration	W24-1600-011	6,542	---	3,533
	Pass-through from Government of Guam Department of Agriculture:				
15.615	Cooperative Endangered Species Conservation Fund	C210601870	543,370	220,897	---
	Pass-through from University of Hawaii:				
15.820	National and Regional Climate Adaptation Science Centers	Various	344,801	57,982	344,801
	Pass-through from Government of Guam Bureau of Statistics and Planning:				
15.875	Economic, Social, and Political Development of the Territories	Various	91,906	---	---
	Subtotal Pass-Through Programs		<u>986,619</u>	<u>278,879</u>	<u>348,334</u>
	U.S. Department of Interior Total		<u>\$ 3,189,069</u>	<u>\$ 278,879</u>	<u>\$ 1,884,559</u>
	Pass-through from Government of Guam Bureau of Statistics and Planning:				
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	C230600950	\$ 30,287	\$ ---	\$ ---
	Pass-through from the Office of the Governor:				
21.029	COVID-19 - Coronavirus Capital Projects Fund	None identified	<u>4,580,567</u>	<u>---</u>	<u>---</u>
	U.S. Department of Treasury Total		<u>\$ 4,610,854</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
42.011	Direct from Library of Congress Grants: Library of Congress Grants Library of Congress Total		\$ 22,525 \$ 22,525	\$ --- \$ ---	\$ --- \$ ---
43.008	Direct from National Aeronautics and Space Administration: Office of Stem Engagement (OSTEM)		\$ 713,163	\$ ---	\$ 713,163
43.008	Pass-through from University of Hawaii: Office of Stem Engagement (OSTEM) National Aeronautics and Space Administration Total	Various	120,496 \$ 833,659	--- \$ ---	120,496 \$ 833,659
45.162	Direct from National Endowment for Humanities: Promotion of the Humanities Teaching and Learning Resources and Curriculum Development National Endowment for the Humanities Total		\$ 4,000 \$ 4,000	\$ --- \$ ---	\$ --- \$ ---
47.049	Direct from National Science Foundation: Mathematical and Physical Sciences		\$ 28,127	\$ ---	\$ 28,127
47.050	Geosciences		264,924	---	264,924
47.075	Social, Behavioral, and Economic Sciences		22,413	---	22,413
47.076	STEM Education (formerly Education and Human Resources)		621,642	---	621,642
47.083	Integrative Activities Subtotal Direct Programs		3,636,307 4,573,413	--- ---	3,636,307 4,573,413
47.076	Pass-through from University of Hawaii: STEM Education (formerly Education and Human Resources) National Science Foundation Total	195738039	15,293 \$ 4,588,706	--- \$ ---	15,293 \$ 4,588,706
59.037	Direct from Small Business Administration: Small Business Development Centers U.S. Small Business Administration Total		\$ 1,178,048 \$ 1,178,048	\$ 152,406 \$ 152,406	\$ --- \$ ---

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
66.046	Pass-through from the Office of the Governor: Climate Pollution Reduction Grants	C240600790	\$ 59,036	\$ ---	\$ 59,036
66.309	Pass-through from San Diego State University: Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	98T65801	21,143	---	---
66.716	Pass-through from the Extension Foundation: Research, Development, Monitoring, Public Education, Training, Demonstration, and Studies U.S. Environmental Protection Agency Total	8300000027	3,494 \$ 83,673	--- \$ ---	--- \$ 59,036
81.049	Direct from U.S. Department of Energy: Office of Science Financial Assistance Program U.S. Department of Energy Total		\$ 444,450 \$ 444,450	\$ --- \$ ---	\$ 444,450 \$ 444,450
84.007	Direct from U.S. Department of Education: Student Financial Assistance Cluster: Federal Supplemental Educational Opportunity Grants		\$ 163,852	\$ ---	\$ ---
84.033	Federal Work-Study Program		391,131	---	---
84.063	Federal Pell Grant Program		5,401,133	---	---
84.268	Federal Direct Student Loans		2,440,897	---	---
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		46,206	---	---
	Student Financial Assistance Cluster Subtotal		8,443,219	---	---
84.031	Higher Education Institutional Aid		499,635	---	---
84.032	Federal Family Education Loans		167,680	---	---
84.042	TRIO Cluster: TRIO Student Support Services		329,349	---	---
84.044	TRIO Talent Search		466,675	---	---
84.047	TRIO Upward Bound		413,017	---	---
	TRIO Cluster Subtotal		1,209,041	---	---

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
84.425	COVID-19 - Education Stabilization Fund (ESF) Under the Coronavirus Aid, Relief, and Economic Security Act:				
84.425F	COVID-19 - Higher Education Emergency Relief Fund (HEERF) - Institutional Portion		1,324,409	---	---
	ESF Subtotal Direct Programs		1,324,409	---	---
	Pass-through from the Office of the Governor:				
84.425H	COVID-19 - Education Stabilization Fund - Governors (Outlying Areas)	778904292	2,082,569	---	---
	Education Stabilization Fund Under the Coronavirus Aid, Relief, and				
	ESF Subtotal Pass-Through Programs		2,082,569	---	---
	ESF Subtotal		3,406,978	---	---
	U.S. Department of Education Total		\$ 13,726,553	\$ ---	\$ ---
	Direct from U.S. Department of Health and Human Services:				
93.251	Early Hearing Detection and Intervention		\$ 218,030	\$ ---	\$ ---
93.307	Minority Health and Health Disparities Research		822,921	67,345	822,921
93.397	Cancer Centers Support Grants		1,617,557	---	1,617,557
93.464	ACL Assistive Technology		180,106	---	---
93.612	Native American Programs		277,553	---	---
93.632	University Centers for Excellence in Developmental Disabilities				
	Education, Research, and Service		679,316	---	---
93.787	Title V Sexual Risk Avoidance Education Program (Discretionary Grants)		162,369	---	---
93.969	PPHF Geriatric Education Centers		684,510	---	684,510
	Subtotal Direct Programs		4,642,362	67,345	3,124,988
	Pass-through from Government of Guam Department of Public Health and Social Services:				
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	CF2023-18401	4,332	---	---
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	855028700	129,895	---	---
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS)		107,248		
	Surveillance Program	855028700		---	---
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health		262,033		
	Department Response to Public Health or Healthcare Crises	NH75OT000086		---	---
93.434	Every Student Succeeds Act/Preschool Development Grants	855028700	386,383	---	---
93.870	Maternal, Infant, and Early Childhood Home Visiting Grant	855028700	48,268	---	---
	Subtotal		938,159	---	---

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
93.898	Pass-through from University of Hawaii: Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations Subtotal	KA1319	109,102 109,102	--- ---	--- ---
93.310	Pass-through from University of North Texas Trans-NIH Research Support	RF00280-SUB00341	108,435	27,449	108,435
93.433	Pass-through from Public Health Institute: ACL National Institute on Disability, Independent Living, and Rehabilitation Research	03841-AR12235	105,105	---	105,105
93.945	Pass-through from Boston Medical Center Corporation: Assistance Programs for Chronic Disease Prevention and Control Subtotal Pass-Through Programs U.S. Department of Health and Human Services Total	6 NU58DP007538-01-01	25,297 1,286,098 \$ 5,928,460	--- 27,449 \$ 94,794	--- 213,540 \$ 3,338,528
94.006	Pass-through from Serve Guam Commission: AmeriCorps State and National Corporation for National and Community Service Total	779908151	\$ 95,245 \$ 95,245	\$ --- \$ ---	\$ --- \$ ---
	Grand Total		\$ 60,202,786	\$ 605,475	\$ 22,464,805

See accompanying notes.

University of Guam
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Notes to the Schedule of Expenditures of Federal Awards

Year Ended September 30, 2024

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, 2024. 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, 2024

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?

 X **Yes** _____ **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)?

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

Identification of major federal programs:

Assistance Listing number(s)

10.766
11.307
21.029
Various

Name of federal program or cluster

Community Facilities Loans and Grants
Economic Adjustment Assistance
Coronavirus Capital Projects Fund
Student Financial Assistance (SFA) Cluster

University of Guam
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Schedule of Findings and Questioned Costs, continued

Section I—Summary of Auditor’s Results, continued

Federal Awards, continued

Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 1,806,084

Auditee qualified as low-risk auditee?

_____ Yes X No

Section II—Financial Statement Findings

No matters were reported.

Section III—Federal Award Findings and Questioned Costs

Finding No.	ALN	Requirement	Questioned Costs
2024-001	SFA Cluster	Special Tests and Provisions – Gramm-Leach-Bliley Act–Student Information Security	\$-
2024-002	SFA Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students	-
2024-003	SFA Cluster	Cash Management	-
2024-004	11.307	Special Tests and Provisions – Wage Rate Requirements	-
2024-005	SFA Cluster	Special Tests and Provisions – Enrollment Reporting	-
2024-006	SFA Cluster	Reporting	-

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-001
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Special Tests and Provisions – Gramm-Leach-Bliley Act-Student
Information Security
Questioned Costs: \$0

Criteria:

2 CFR 200.303 requires that a non-federal entity must “(a) establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

The Gramm-Leach-Bliley Act (Pub. L. No. 106-102) (GLBA) requires financial institutions to explain their information-sharing practices to their customers and to safeguard sensitive data (16 CFR 314). The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the GLBA because they appear to be significantly engaged in wiring funds to consumers (16 CFR 313.3(k)(2)(vi)).

Institutions are required to develop, implement, and maintain a comprehensive information security program that is written in one or more readily accessible parts.

At a minimum, an institution’s written information security program —

- (1) Designates a qualified individual responsible for overseeing and implementing the institution’s information security program and enforcing the information security program in compliance (16 CFR 314.4(a)).
- (2) Provides for the information security program to be based on a risk assessment that identifies reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information (as the term customer information applies to the institution) that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assesses the sufficiency of any safeguards in place to control these risks (16 CFR 314.4(b)).
- (3) Provides for the design and implementation of safeguards to control the risks the institution identifies through its risk assessment (16 CFR 314.4(c)). At a minimum, the institution’s written information security program must address the implementation of the minimum safeguards identified in 16 CFR 314.4(c)(1) through (8). The eight minimum safeguards that the written information security program must address are summarized as follows:

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-001, continued
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Special Tests and Provisions – Gramm-Leach-Bliley Act-Student
Information Security
Questioned Costs: \$0

- (i) Implement and periodically review access controls
 - (ii) Conduct a periodic inventory of data, noting where it's collected, stored, or transmitted.
 - (iii) Encrypt customer information on the institution's system and when it's in transit.
 - (iv) Assess apps developed by the institution
 - (v) Implement multi-factor authentication for anyone accessing customer information on the institution's system
 - (vi) Dispose of customer information securely
 - (vii) Anticipate and evaluate changes to the information system or network.
 - (viii) Maintain a log of authorized users' activity and keep an eye out for unauthorized access.
- (4) Provides for the institution to regularly test or otherwise monitor the effectiveness of the safeguards it has implemented (16 CFR 314.4(d)).
- (5) Provides for the implementation of policies and procedures to ensure that personnel are able to enact the information security program (16 CFR 314.4(e)(1)).
- (6) Addresses how the institution will oversee its information system service providers (16 CFR 314.4(f)).
- (7) Provides for the evaluation and adjustment of its information security program in light of the results of the required testing and monitoring; any material changes to its operations or business arrangements; the results of the required risk assessments; or any other circumstances that it knows or has reason to know may have a material impact the institution's information security program (16 CFR 314.4(g)).

Condition:

The University does not have a comprehensive written information security program addressing all the required minimum elements of the GLBA although we have noted that the University performs certain procedures to address some of the aforementioned criteria.

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-001, continued
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Special Tests and Provisions – Gramm-Leach-Bliley Act-Student
Information Security
Questioned Costs: \$0

Cause:

The Office of Information Technology (OIT) is not aware of the GLBA requirements that the University needs to comply with effective June 9, 2023.

Effect:

The University has not developed, implemented and maintained a written Information Security Program compliant with federal regulations.

Recommendation:

The OIT led by the Chief Information Officer should develop a written Information Security Program as soon as possible to ensure compliance to the federal regulations. Management should review and approve the written Information Security Program annually to ensure that all minimum requirements are met and any changes in regulations are complied with.

Views of Responsible Officials:

Management agrees with the finding. See Corrective Action Plan.

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-002
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Special Tests and Provisions – Disbursements to or on Behalf of Students
Questioned Costs: \$0

Criteria:

34 CFR 668.164 (h) provides that a Title IV credit balance occurs whenever the amount of title IV program funds credited to a student's ledger account for a payment period exceeds the amount assessed the student for allowable charges associated with that payment period. A title IV credit balance must be paid directly to the student or parent as soon as possible, but no later than –

- Fourteen (14) days after the balance occurred if the credit balance occurred after the first day of class of a payment period; or
- Fourteen (14) days after the first day of class of a payment period if the credit balance occurred on or before the first day of class of that payment period.

Condition:

For 9 (or 23%) of 40 samples tested, Title IV credit balances were not paid to the students within the prescribed timelines.

Cause:

The University does not monitor payment of credit balances within the prescribed timelines per federal regulations.

Effect or potential effect:

The University is not in compliance with 2 CFR 668.164 (h).

Recommendation:

The University should develop and implement internal controls whereby payment of credit balances to students in accordance with the prescribed timelines are monitored and documented.

Views of Responsible Officials:

Management agrees with the finding. See Corrective Action Plan.

University of Guam
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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-003
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Cash Management
Questioned Costs: \$0

Criteria:

34 CFR 685.300(b)(5) requires that on a monthly basis, a school must reconcile institutional records with Direct Loan funds received from the U.S. Department of Education (ED) and Direct Loan disbursement records submitted to and accepted by the ED.

ED's Electronic Announcements DL-22-07 and GENERAL-22-86 explain that a school must reconcile the funds it received from G5 with actual disbursement records the school submitted to Common Origination and Disbursement (COD) system. Each month, COD sends the school a School Account Statement, which is ED's official record of the school's cash and disbursement records and identifies the difference between the net draws from G5 and the actual disbursement information reported to COD by the school. The school is required to account for any differences by reconciling ED's records (School Account Statements) with the school's financial and business records.

Condition:

For 4 (or 100%) of 4 months selected for testing, the University has not performed monthly Direct Loan reconciliations as prescribed by regulations.

Cause:

The University does not utilize the School Account Statements as part of its Direct Loan Reconciliation process. Further, there are no review procedures in place to ensure that monthly Direct Loan reconciliations are performed.

Effect or Potential Effect:

The University is not in compliance with the monthly Direct Loan reconciliation requirements.

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-003, continued
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Cash Management
Questioned Costs: \$0

Recommendation:

The University should develop and implement a process to ensure that monthly Direct Loan reconciliation is performed. This process should incorporate the use of School Account Statement as set forth in the regulations.

Views of Responsible Officials:

Management agrees with the finding. See Corrective Action Plan.

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-004
Federal Agency: U.S. Department of Commerce
AL Program: 11.307 Economic Adjustment Assistance
Federal Award No.: 07 79 07557
Area: Special Tests and Provisions – Wage Rate Requirements
Questioned Costs: \$0

Criteria:

29 CFR 5.5(a)(3) requires weekly submission by contractor or subcontractor of certified payrolls for each week in which any Davis-Bacon Act- or Related Acts-covered work is performed, to the federal agency, if the agency is a party to the contract, or to the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records, for transmission to the federal agency.

The 2024 Compliance Supplement requires auditors to determine whether the nonfederal entity obtained copies of certified payrolls.

Condition:

The University is a party to a construction contract and did not obtain copies of certified payrolls in a timely manner. During the fiscal year 2024, the University incurred approximately \$2.3 million of expenditures related to the contract.

Cause:

The University does not have procedures and internal controls over the timely receipt of certified payrolls from contractors.

Effect or Potential Effect:

The University is not in compliance with the timely receipt of certified payrolls from contractors in accordance with 29 CFR 5.5.

Recommendation:

The University should establish and implement effective internal control to comply with the requirements of 29 CFR.5.5.

Views of Responsible Officials:

Management agrees with the finding. See Corrective Action Plan.

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-005
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Special Tests and Provisions – Enrollment Reporting
Questioned Costs: \$0

Criteria:

OMB No. 1845-0035 require institutions of higher education to report enrollment information under the Pell grant and the Direct loan programs via the National Student Loan Data System (NSLDS). There are two categories of enrollment information, “Campus Level” and “Program Level,” both of which need to be reported accurately and have separate record types.

Institutions are responsible for accurately reporting all Campus-Level Record and Program-Level Record data elements. Below are some of the data elements that are considered to be high risk by ED.

Campus-Level Record data:

- Enrollment Effective Date – The date that the current enrollment status reported for a student was first effective.
- Enrollment Status – The student’s enrollment status as of the reporting date; full-time (F), three-quarter time (Q), half-time (H), less than half-time (L), leave of absence (A), graduated (G), withdrawn (W), deceased (D), never attended (X) and record not found (Z).
- Certification Date – The Date enrollment certified by institution. At a minimum, institutions are required to certify enrollment every 60 days or every other month.

Program-Level Record data:

- Program Begin Date – The Program Begin Date is the date the student first began attending the program being reported. Typically, this would be the first day of the term in which the student began enrollment in the program, unless the student enrolled in the program on an earlier date.
- Program Enrollment Status – The student’s enrollment status as of the reporting date; full-time (F), three-quarter time (Q), half-time (H), less than half-time (L), leave of absence (A), graduated (G), withdrawn (W), deceased (D), never attended (X) and record not found (Z).
- Program Enrollment Effective Date – The date when the student's current program status first took effect.

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-005, continued
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Special Tests and Provisions – Enrollment Reporting
Questioned Costs: \$0

Condition:

For 40 samples we tested for above attributes, we noted that:

- (1) 16 samples inaccurately reported the Enrollment Effective Date.
- (2) 7 samples inaccurately reported the Enrollment Status. These include 4 out of 4 graduated student samples being reported as withdrawn (W).
- (3) 35 samples have not been certified within at least 60 days.
- (4) 20 samples inaccurately reported the Program Begin Date.
- (5) 7 samples inaccurately reported the Program Enrollment Status.
- (6) 20 samples inaccurately reported the Program Enrollment Effective Date.

Cause:

There is no review procedures performed to ensure that reported information to NSLDS are accurate.

Effect or potential effect:

The University is not compliance with enrollment reporting requirements to NSLDS.

Recommendation:

The University should develop and implement review procedures to ensure that reported Campus-Level data and Program-Level data via NSLDS are accurate and agree to the University's records.

Views of Responsible Officials:

Management agrees with the finding. See Corrective Action Plan.

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-006
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Reporting
Questioned Costs: \$0

Criteria:

To participate in the Federal Perkins Loan, Federal Work-Study (FWS) or Federal Supplemental Educational Opportunity Grants (FSEOG) programs and when administering such programs, an institution should submit the following reports.

- (1) Application to participate as required by 34 CFR 673.3
- (2) Fiscal Operations Report as required by 34 CFR 674.19, 34 CFR 675.19 and 34 CFR 676.19

The Fiscal Operations Report covers the most recently completed award year (award year runs from July 1 to June 30) and the Application to Participate is for the award year subsequent to the current award year.

Based on the Fiscal Operations Report for 2022-23 and Application to Participate for 2024-25 Instructions (“instructions”) published by ED, some of the key line items that contain critical information should be reported as follows:

1. Part II (Application), Section D, Line 7: Total number of students for schools with a traditional calendar

Schools that operate on a traditional academic calendar, or that have a majority of their eligible programs operating on a traditional calendar, must enter an unduplicated number of all postsecondary students enrolled (full time and less than full time) for the twelve-month period ending June 30, 2023. “Unduplicated” means each student is counted/reported only **ONCE**, regardless of how many terms a student is enrolled.

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-006, continued
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Reporting
Questioned Costs: \$0

2. Part II (Application), Section E, Line 22: Total tuition and fees

The tuition and fees revenue must be only for those students reported in Section D and should not include tuition and fees revenue collected from individuals not meeting Section D's description of an enrolled student. If a student enrolled as an undergraduate during an earlier term in 2022–23 but enrolled as a graduate student in a subsequent term in 2022–23, divide the tuition and fees revenue between columns (a) (undergraduate) and (b) (graduate) in proportion to the time spent in each type of class.

“Tuition and fees assessed” means:

- amounts you charged and collected;
- amounts you charged but did not collect;
- remissions or waivers of costs (for example, your school waives a book fee for all low-income students); and
- the types of fees included in the cost of attendance, as allowed under Part F, Section 472(1) of the Higher Education Act of 1965, as amended.

3. Part II (Application), Section E, Line 23: Total Federal Pell Grant expenditures

The institution should report the total amount expended against its Federal Pell Grant 2022–23 award year authorization. This amount should agree with the final cumulative expenditures for the 2022–23 award year as entered in G5. Any Pell expenditure adjustments for the 2022–23 award year in G5 after filing this FISAP must also be made upon submission of edit corrections, due by December 15, 2023.

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Schedule of Findings and Questioned Costs, continued

Finding No.: 2024-006, continued
Federal Agency: U.S. Department of Education
AL Program: Student Financial Assistance Cluster
Federal Award No.: Various
Area: Reporting
Questioned Costs: \$0

Condition:

Based on our testing of the Fiscal Operations Report for 2022-23 and Application to Participate for 2024-25, we have noted the following:

1. Reported information on Part II (Application), Section D, Line 7 do not agree with University's records.
2. We were unable to verify that the amount reported in Part II (Application), Section E, Line 22 is in compliance with aforementioned criteria.
3. Reported amount on Part II (Application), Section E, Line 23 is higher by \$57,139 compared to final cumulative expenditures for the 2022-23 award year as entered in G5.

Cause:

There is no review procedures performed to ensure that information is accurately reported based on FISAP instructions.

Effect or potential effect:

The University is not in compliance with the reporting requirements for the Fiscal Operations Report for 2022-23 and Application to Participate for 2024-25.

Recommendation:

The University should designate responsible personnel to review the accuracy of reported information. At a minimum, review procedures should include obtaining and checking the details supporting the reported information to ensure that they are accurately reported based on FISAP instructions.

Views of Responsible Officials:

Management agrees with the finding. See Corrective Action Plan.

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Corrective Action Plan
Year Ended September 30, 2024

Finding NO. 2024-001 Special Tests and Provisions – Gramm-Leach-Bliley
Act–Student Information Security

View of the University of Guam and Corrective Action Plan:

The University’s Office of Information Technology is developing a written Information Security Program that complies with the requirements of the Gramm-Leach-Biley Act applicable to universities. The Information Security Program will be reviewed annually to ensure minimum requirements are met.

Name of Contact Person: Vincent Dela Cruz, Chief Information Officer
Proposed Completion date: January 30, 2026

Finding NO. 2024-002 Special Tests and Provisions – Disbursements to or on
Behalf of Students (Credit Balances)

View of the University of Guam and Corrective Action Plan:

To comply with federal regulations regarding the timely disbursement of Title IV credit balances, the University’s Business Office established a payment log in October 2024 to monitor and document all related transactions. Furthermore, to ensure ongoing compliance, the University will create a Standard Operating Procedure to be distributed among the Business Office staff.

Name of Contact Person: Abigail Martin, Comptroller
Proposed Completion date: September 30, 2025

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Finding NO. 2024-003 Cash Management

View of the University of Guam and Corrective Action Plan:

The Financial Aid Office (FAO) will conduct both internal and external monthly reconciliations to ensure the accuracy of financial aid disbursements and compliance with federal regulations. Internally, the FAO and the Business Office will reconcile actual disbursements and adjustments against drawdowns, drawdown adjustments, refunds of cash, and returns weekly or bi-weekly, following each transmittal to the Business Office. Any discrepancies will be documented and resolved promptly.

Externally, the FAO will reconcile with the COD system by the 10th of each month, comparing all disbursements, adjustments, and refunds to the balances reported in COD. A copy of the completed monthly reconciliation will be forwarded to Accounts Receivable as official documentation.

Name of Contact Person: Mark Duarte, Director, Financial Aid and Triton One Stop Office
Proposed Completion date: Ongoing

Finding NO. 2024-004 Special Tests and Provisions – Wage Rate Requirements

View of the University of Guam and Corrective Action Plan:

The Facilities Management and Services Office has begun reviewing weekly certified payrolls to ensure prevailing wage rates are enforced. Weekly payrolls have been requested from current contractors as part of an ongoing process.

Name of Contact Person: Zenon Belanger, Interim Facilities Management and Services Director
Proposed Completion date: Ongoing

Finding NO. 2024-005 Special Tests and Provisions – Enrollment Reporting

View of the University of Guam and Corrective Action Plan:

The University of Guam has signed a service agreement with the National Student Clearinghouse (NSC) to assist the University with enrollment reporting. The Admissions and Records Office (A&R) will submit an enrollment report to the NSC at least four times per semester. A first of term report, and three other subsequent reports within the semester. This report will be sent to the National Student Loan Database System (NSLDS) in fulfillment of the federal regulations requirement for enrollment reporting.

Name of Contact Person: Mark Duarte, Director, Financial Aid and Triton One Stop Office
Proposed Completion date: Next Reporting Period

Finding NO. 2024-0006 – Reporting

View of the University of Guam and Correction Action Plan:

An agreed upon timeline for generating data will be established for use in the annual FISAP. The Admissions and Records Office will generate the school enrollment for the relevant academic year. The data snapshot will be taken immediately after the end of the summer semester. For the enrollment data for AY24-25, the snapshot will be taken during the first week of September 2025 with a similar timeline for subsequent years.

Once that data snapshot is generated, the Office of Information Technology will generate a report of collected tuition and fees corresponding to the snapshot data from Admissions and Records. In testing, this was found to be the most accurate process in generating the required data for the FISAP.

Name of Contact Person: Mark Duarte, Director, Financial Aid and Triton One Stop Office
Proposed Completion date: Next Reporting Period

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UNIVERSITY OF GUAM
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Summary Schedule of Prior Audit Findings and Questioned Costs
Year Ended September 30, 2024

Summary Schedule of Prior Audit Findings:

As of September 30, 2024, the status of all audit findings included in the Schedule of Findings and Questioned Costs for the year ended September 30, 2023, is as follows:

Finding No.	AL No.	Requirement	Status at September 30, 2024
2023-001	84.425L	Allowable Costs/Cost Principles-Indirect Cost	Resolved and closed
2023-002	84.425 R&D Cluster	Suspension and Debarment	Resolved and closed

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