UNIVERSITY OF RHODE ISLAND
(A Component Unit of the State of Rhode Island and Providence Plantations)

Auditors’ Reports as Required by Office of Management and Budget (OMB) Circular A-133 and Government Auditing Standards and Related Information

Year ended June 30, 2008
UNIVERSITY OF RHODE ISLAND
(A Component Unit of the State of Rhode Island and Providence Plantations)
Auditors’ Reports as Required by Office of Management and Budget (OMB) Circular A-133 and Government Auditing Standards and Related Information
Year ended June 30, 2008

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Report on Compliance with Requirements Applicable to Each Major Program, Internal Control over Compliance, and on the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133

The Board of Governors for Higher Education
State of Rhode Island and Providence Plantations:

Compliance

We have audited the compliance of the University of Rhode Island (the University) (a component unit of the State of Rhode Island and Providence Plantations) 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 are applicable to each of its major federal programs for the year ended June 30, 2008, except for those requirements discussed in the second paragraph of this report. The University’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs (Exhibit III). 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 student loan repayments in accordance with the requirements of the Student Financial Assistance Cluster: Federal Perkins Loan program as described in the Compliance Supplement. Those requirements govern functions performed by Affiliated Computer Services, Inc. (ACS). 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. ACS’ compliance with the requirements governing the functions that it performs for the University for the year ended June 30, 2008 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 ACS’ 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, Audits of States, Local Governments, and Non-Profit Organizations. 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 referred to above 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. Our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on 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 are applicable to each of its major federal programs for the year ended June 30, 2008.

**Internal Control over Compliance**

The management of the University is responsible for establishing and maintaining effective internal control over compliance with 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 requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 student repayments in the Student Financial Assistance Cluster: Federal Perkins Loan program as described in the Compliance Supplement are performed by ACS. Internal control over compliance related to such functions for the year ended June 30, 2008 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 ACS’ internal control over compliance related to such functions.

Our consideration of internal control over compliance was for the limited purpose described in the second preceding paragraph and would not necessarily identify all deficiencies in the entity’s internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity’s internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity’s ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity’s internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2008-1 through 2008-4 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity’s internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

**Schedule of Expenditures of Federal Awards**

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 June 30, 2008, and have issued our report thereon dated December 4, 2008. The University, in fiscal 2008, implemented Government Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits*. 
Benefits Other Than Pensions. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the University’s basic financial statements. Our audit report was modified to include a reference to other auditors. The accompanying schedule of expenditures of federal awards (Exhibit IV) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic 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 them.

This report is intended solely for the information and use of the Board of Governors for Higher Education, management of the University, the State of Rhode Island Auditor General’s Office, federal awarding agencies and pass through entities, and is not intended to be used and should not be used by anyone other than these specified parties.

March 9, 2009
(except for the Schedule of Expenditures of Federal Awards, which is as of December 4, 2008)
Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The Board of Governors for Higher Education
University of Rhode Island:

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University of Rhode Island (the University) (a component unit of the State of Rhode Island and Providence Plantations) as of and for the year ended June 30, 2008, which collectively comprise the University’s basic financial statements, and have issued our report thereon dated December 4, 2008. The University, in fiscal 2008, implemented Government Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Our audit report was modified to include a reference to other auditors. 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. Other auditors audited the financial statements of the University of Rhode Island Foundation and University of Rhode Island Alumni Association, as described in our report on the University’s financial statements.

This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 opinions 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 the University’s internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity’s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity’s financial statements that is more than inconsequential will not be prevented or detected by the entity’s internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity’s internal control.
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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*.

This report is intended solely for the information and use of the Board of Governors for Higher Education, management of the University, the State of Rhode Island Auditor General’s Office, 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.

December 4, 2008
### (1) Summary of Auditors’ Results

**Financial Statements**

Type of auditors’ report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes    x    no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes    x    none reported

Noncompliance material to the financial statements noted?

_____ yes    x    no

**Federal Award**

- Material weakness(es) identified? _____ yes    x    no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? 

x    yes    _____ none reported

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?

x    yes    _____ no

**Identification of Major Programs**

<table>
<thead>
<tr>
<th>Name of federal program or cluster</th>
<th>CFDA #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Financial Assistance Cluster:</td>
<td></td>
</tr>
<tr>
<td>Federal Supplemental Educational Opportunity Grants</td>
<td>84.007</td>
</tr>
<tr>
<td>Federal Work-Study Program</td>
<td>84.033</td>
</tr>
<tr>
<td>Federal Pell Grant Program</td>
<td>84.063</td>
</tr>
<tr>
<td>Federal Perkins Loan Program</td>
<td>84.038</td>
</tr>
<tr>
<td>Federal Family Educational Loan Program</td>
<td>84.032</td>
</tr>
<tr>
<td>Health Professional Student Loan Program</td>
<td>93.342</td>
</tr>
<tr>
<td>Nursing Student Loan Program</td>
<td>93.364</td>
</tr>
<tr>
<td>Research and Development Cluster</td>
<td>Various</td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between type A and type B programs in conjunction with State-wide OMB Circular A-133 Audit $7,700,000

Auditee qualified as low-risk auditee?

_____ yes    x    no
(2) **Findings Relating to Financial Statements Reported in Accordance with Government Auditing Standards**

None

(3) **Findings and Questioned Costs Relating to Federal Awards**

**Finding number:** 2008-1  
**Federal agency:** U.S. Department of Education  
**Programs:** FEDERAL PELL GRANT PROGRAM (PELL)  
**CFDA #’s:** 84.063  
**Award year:** 2008

**Condition/Criteria**

Per OMB No. 1845-0039, institutions must report student payment data within 30 calendar days after the school makes the payment or becomes aware of the need to make an adjustment to previously reported student payment data or expected student payment data.

During our testwork, we noted that twelve of 30 students’ Pell disbursements tested were not reported to the Department of Education in a timely manner. The reporting occurred from 1 to 49 days past due.

**Cause/Effect**

There are limited manual controls in place to identify and correct incorrect coding errors in the system timely. The system was not set up correctly and critical fixes were not performed timely. This resulted in the system not automatically sending the Pell information to the COD.

**Recommendation**

We recommend that the University implement policies and procedures to ensure student payment data is reported timely.

**Questioned Costs**

None.

**Views of Responsible Officials**

The University reports Pell disbursements to COD several times per week. Reconciliations are performed to determine the accuracy of submissions. Additionally, the University will run error reports to confirm the amount and number of submissions during each transaction. All Pell disbursements were accurately distributed and reconciled for the academic year.

**Contact Person**

Bonnie Saccucci, Senior Associate Director, Enrollment Services.

**Anticipated Completion Date**

Ongoing.
Finding number: 2008-2  
Federal agency: U.S. Department of Education  
Programs: FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)  
CFDA #’s: 84.032  
Award year: 2008

Condition/Criteria
Per 34 CFR Section 668.165, “If an institution credits a student’s account at the institution with Direct Loan, FPL, or FFEL funds, no earlier than 30 days before and no later than 30 days after crediting the student’s account at the institution, the institution must notify the student, or parent of (1) the date and amount of the disbursement, and (2) the student’s right, or parent’s right to cancel all or a portion of that loan or loan disbursement and have the loan proceeds returned to the holder of that loan. The requirement on FFEL funds applies only if the funds disbursed by electronic funds transfer payment or master check.”

Out of the eligibility sample of 30 students, six students’ disbursement notifications tested did not agree to the underlying student accounting records. We noted second disbursements were described in the student letters in cases where there was not a disbursement; variance between the subsidized and unsubsidized classifications stated in letters; incorrect dating on one letter; multiple incorrect letters being received by the same student; and incorrect numbers of loans communicated to students.

Cause/Effect
The University does not have a verification process in place to ensure accurate award letters are produced and distributed to students timely.

Recommendation
We recommend that the University implement policies and procedures to ensure student disbursement notifications agree to underlying account disbursements and are provided timely.

Questioned Costs
None.

Views of Responsible Officials
The University concurs with the findings and has implemented a verification procedure to ensure timely and accurate notifications of disbursement to students. It should be noted that all students have 24/7 access to their loan disbursements through their e-Campus account. All loan disbursements to students were accurate and reconciled.

Contact Person
Bonnie Saccucci, Senior Associate Director, Enrollment Services.

Anticipated Completion Date
Ongoing.
Finding number: 2008-3
Federal agency: U.S. Department of Education
Programs: Various
CFDA #’s: Various
Award year: 2008

Condition/Criteria
Out of a sample of 30 students, four students’ Cost of Attendance (COA) tested was calculated incorrectly. In the exceptions noted, the students were not over-awarded aid.

Cause/Effect
The system allows for manual adjustments to student accounts and there is not an appropriate process in place to ensure these adjustments are appropriately authorized and recorded.

Recommendation
We recommend that the University implement policies and procedures to ensure accurate COA calculations.

Questioned Costs
None.

Views of Responsible Officials
The University concurs with the findings and will be more diligent when manually adjusting COA budgets for students. Enrollment Services has reviewed process and procedures with the current staff.

Contact Person
Bonnie Sacucci, Senior Associate Director, Enrollment Services.

Anticipated Completion Date
Ongoing.
UNIVERSITY OF RHODE ISLAND  
(A Component Unit of the State of Rhode Island and Providence Plantations)  
Schedule of Current Year Findings and Questioned Costs  
Year ended June 30, 2008  

Finding number: 2008-4  
Federal agency: U.S. Department of Education  
Programs: FEDERAL WORK-STUDY PROGRAM (FWS)  
CFDA #’s: 84.033  
Award year: 2008  

Condition/Criteria  
Per 34 CFR 675.20, “(a) Eligible FWS employers. A student may be employed under the FWS program by – (1) The institution in which the student is enrolled; (2) A federal, state, or local public agency; (3) A private nonprofit organization; or (4) A private for-profit organization. (b) Agreement between institution and organization. (1) If an institution wishes to have its students employed under this part by a Federal, State or local public agency, or a private nonprofit or for-profit organization, it shall enter into a written agreement with that agency or organization. The agreement must set forth the FWS work conditions. The agreement must indicate whether the institution or the agency or organization shall pay the students employed, except that the agreement between an institution and a for-profit organization must require the employer to pay the nonfederal share of the student”.

Out of a sample of 30 off-campus federal work-study students, 15 of the students tested did not have written agreements with their employers.

Cause/Effect  
The responsibility of managing certain grants is decentralized at URI. As a result, multiple departments must make significant effort to coordinate proper handling of grant information. In some circumstances it is not clear who has the responsibility over particular pieces of information.

Recommendation  
We recommend that the University implement policies and procedures to ensure federal work study students have written agreements with their employers.

Questioned Costs  
None.

Views of Responsible Officials  
The University concurs with the finding and is in the process of securing off-campus agreements with all outside agencies. The University collects all student timesheets and verifies all information before submitting it to the University’s payroll office for payment.

Contact Person  
Bonnie Saccucci, Senior Associate Director, Enrollment Services.

Anticipated Completion Date  
Ongoing.
**UNIVERSITY OF RHODE ISLAND**  
(A Component Unit of the State of Rhode Island and Providence Plantations)  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2008

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>CFDA number</th>
<th>Federal expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Student Financial Assistance Cluster:</strong></td>
<td></td>
<td></td>
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<tr>
<td>U.S. Department of Education:</td>
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<tr>
<td>Federal Supplemental Educational Opportunity Grants</td>
<td>84.007</td>
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<tr>
<td>Federal Work-Study Program</td>
<td>84.033</td>
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<td>Federal Pell Grant Program</td>
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<td>6,994,177</td>
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<td>Federal Perkins Loan Program</td>
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<td>Federal Family Education Loan Program</td>
<td>84.032</td>
<td>55,289,472</td>
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<td><strong>U.S. Department of Health and Human Services:</strong></td>
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<td>Health Professional Student Loan Program</td>
<td>93.342</td>
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<td>Nursing Student Loan Program</td>
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<td><strong>Total Student Financial Assistance Cluster</strong></td>
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<td><strong>Research and Development Cluster:</strong></td>
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<td>Department of Agriculture with no CFDA</td>
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<td>Agricultural and Rural Economic Research</td>
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<td>Integrated Programs</td>
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<td>Crop Insurance Education in Targeted States</td>
<td>10.458</td>
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<td>Cooperative Extension Service</td>
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<td>Environmental Quality Incentives Program</td>
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<td>Wildlife Habitat Incentive Program</td>
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<td>Sustainable Agriculture Research and Education</td>
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<td>1890 Institution Capacity Building Grants</td>
<td>10.216</td>
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<td>Crop Insurance</td>
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<td>Soil and Water Conservation</td>
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<td>Soil Survey</td>
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<td>33,313</td>
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<td>Department of Agriculture with no CFDA</td>
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<td>29,114</td>
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<td>Food Stamps</td>
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<td>Environmental Quality Incentives Program</td>
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<td><strong>Total U.S. Department of Agriculture</strong></td>
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<td>8,322,460</td>
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IV-1 (Continued)
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<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>CFDA number</th>
<th>Federal expenditures</th>
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<tbody>
<tr>
<td>U.S. Department of Commerce:</td>
<td></td>
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</tr>
<tr>
<td>Department of Commerce with No CFDA</td>
<td>11.000</td>
<td>$95,041</td>
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<tr>
<td>Sea Grant Support</td>
<td>11.417</td>
<td>2,637,060</td>
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<tr>
<td>Coastal Zone Management Estuarine Research Reserves</td>
<td>11.420</td>
<td>6,984</td>
</tr>
<tr>
<td>Climate and Atmospheric Research</td>
<td>11.431</td>
<td>199,420</td>
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<tr>
<td>Cooperative Science and Education Program</td>
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<tr>
<td>Special Oceanic and Atmospheric Projects</td>
<td>11.460</td>
<td>246,005</td>
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<tr>
<td>Habitat Conservation</td>
<td>11.463</td>
<td>220,450</td>
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<tr>
<td>Unallied Science Program</td>
<td>11.472</td>
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<tr>
<td>Coastal Services Center</td>
<td>11.473</td>
<td>251,206</td>
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<tr>
<td>Center for Sponsored Coastal Ocean Research – Coastal Ocean Program</td>
<td>11.478</td>
<td>454,314</td>
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<td>Passed through subcontracts:</td>
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<tr>
<td>Department of Commerce with No CFDA</td>
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<td>169,612</td>
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<td>ITA Special Projects</td>
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<td>Coastal Zone Management Administrative Awards</td>
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(Continued)
### Schedule of Expenditures of Federal Awards

Year ended June 30, 2008

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(Canada)
### Schedule of Expenditures of Federal Awards

**UNIVERSITY OF RHODE ISLAND**
(A Component Unit of the State of Rhode Island and Providence Plantations)

Schedule of Expenditures of Federal Awards

Year ended June 30, 2008

<table>
<thead>
<tr>
<th>Federal grantor/pass-through grantor/program title</th>
<th>CFDA number</th>
<th>Federal expenditures</th>
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(Continued)
## Schedule of Expenditures of Federal Awards

### Year ended June 30, 2008

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<th>Federal expenditures</th>
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### Schedule of Expenditures of Federal Awards

Year ended June 30, 2008

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<th>Federal grantor/pass-through grantor/program title</th>
<th>CFDA number</th>
<th>Federal expenditures</th>
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<td>Drug Abuse Research Programs</td>
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<td>Research Infrastructure</td>
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</tr>
<tr>
<td>AID with No CFDA</td>
<td>98.000</td>
<td>2,455,078</td>
</tr>
<tr>
<td>Global Development Alliance</td>
<td>98.011</td>
<td>479,881</td>
</tr>
<tr>
<td><strong>Passed through subcontracts:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>USAID Foreign Assistance for Programs Overseas</td>
<td>98.001</td>
<td>55,552</td>
</tr>
<tr>
<td><strong>Total Agency for International Development</strong></td>
<td></td>
<td>2,990,511</td>
</tr>
<tr>
<td><strong>Total Research and Development Cluster</strong></td>
<td></td>
<td>53,484,025</td>
</tr>
<tr>
<td><strong>Total Expenditures of Federal Awards</strong></td>
<td></td>
<td>$119,797,590</td>
</tr>
</tbody>
</table>

See accompanying notes to schedule of expenditure of federal awards.
(1) **Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activities of the University of Rhode Island (the University) (a component unit of the State of Rhode Island and Providence Plantations) and is presented on the accrual basis of accounting.

For purposes of the Schedule, Federal awards include all grants, contracts, and similar agreements entered into directly between the University and agencies and departments of the Federal government and all subawards to the University by nonfederal organizations pursuant to federal grants, contracts, and similar agreement.

(2) **Federal Perkins, Health Professional Student, and Nursing Student Loan Programs**

During the year ended June 30, 2008, $1,376,993 in loans were advanced under the Federal Perkins Loan Program, $163,400 in loans were advanced under the Health Professional Student Loan Program and $252,256 were advanced under the Nursing Loan Program. As of June 30, 2008, loan balances receivable under the Perkins, Health Professional Student, and Nursing Loan Programs were $10,385,002, $1,604,170 and $1,575,188, respectively.

(3) **Federal Family Education Loan Program**

The amount of loans advanced during the year to students and parents under the Federal Family Education Loan Program was $55,289,472.

With respect to the Federal Family Education Loan Program, the University is responsible only for the performance of certain administrative duties, and accordingly, these loans are not included in the University’s financial statements. It is not practical to determine the balances of loans outstanding to students of the University under this program at June 30, 2008.