

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**

JUNE 30, 2009

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**

June 30, 2009

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND
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 (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*” that are applicable to each of its major Federal programs for the year ended June 30, 2009. The University of Rhode Island’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 of Rhode Island’s management. Our responsibility is to express an opinion on the University of Rhode Island’s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 major Federal programs have occurred. An audit includes examining, on a test basis, evidence about the University of Rhode Island’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 of Rhode Island’s compliance with those requirements.

In our opinion, the University of Rhode Island complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the University of Rhode Island 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 of Rhode Island's internal control over compliance with the 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 of Rhode Island's internal control over compliance.

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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-1 to be a significant deficiency.

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.

Our consideration of internal control over compliance 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 consider the deficiency described in the accompanying schedule of findings and questioned costs to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the University of Rhode Island as of and for the year ended June 30, 2009, and have issued our report thereon dated September 30, 2009. 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 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.

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

O'Connor & Drew, P.C.
Certified Public Accountants

November 30, 2009

(except for the Schedule of Federal Awards, which is dated September 30, 2009)



**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***

To the Board of Governors for Higher Education
State of Rhode Island and Providence Plantations

We have audited the financial statements 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, 2009, and have issued our report thereon dated September 30, 2009, which included a reference to the report of the other auditor who audited the discretely presented component unit. 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, as described in our report on the University's financial statements.

This report does not include the results of the other auditors' testing of controls 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 in order to determine our auditing procedures for the purpose of expressing an 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 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 University'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 University's financial statements that is more than inconsequential will not be prevented or detected by the University'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 University'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 the internal control that might be significant deficiencies or material weaknesses. We did not identify and deficiencies in internal control over financial reporting that we considered 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 September 30, 2009.

This report is intended solely for the information and use of the Board of Governors for Higher Education and management of University of Rhode Island, the Rhode Island Auditor General, Rhode Island Department of Administration, and 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.


Certified Public Accountants

September 30, 2009

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

Schedule of Current Year Findings and Questioned Costs

June 30, 2009

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? None reported

Noncompliance material to the financial statements noted? No

Federal Award

- Material weakness(es) identified? No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes

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

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Schedule of Current Year Findings and Questioned Costs - Continued

June 30, 2009

Major programs of University of Rhode Island include:

<u>Grantor/pass-through grantor/program title</u>	<u>CFDA Number</u>
Student Financial Assistance Cluster:	
Federal Supplemental Education Opportunity Grant Program	84.007
Federal Direct Student Loans (Note 2)	84.268
Federal Work Study Program	84.033
Federal Perkins Loan Program	84.038
Federal Pell Grant Program	84.063
Health Professional Student Loan Program	93.342
Nursing Student Loan Program	93.364
Academic Competitiveness Grants	84.375
National Science and Mathematics Access to Retain Talent Grant	84.376
Research and Development Cluster	Various

The dollar threshold to distinguish between Type A and Type B programs is \$9,500,000.

The University does not qualify as a low-risk auditee.

Findings and Questioned Costs Relating to Federal Awards

Finding number:	2009-1
Federal agency:	U.S. Department of Education
Programs:	Student Financial Assistance Cluster
CFDA #'s:	84.375
Award year:	2009

Condition/Criteria

In order for a student to qualify for an Academic Competitiveness Grant (ACG) they are required to have successfully completed a rigorous secondary school program. The University was unable to provide us with documentation evidencing that three of the forty students tested, aggregating \$3,900 of ACG funds, had completed such a program.

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Schedule of Current Year Findings and Questioned Costs - Continued

June 30, 2009

According to 34 C.F.R. Part 691.15, an institution must document a student's completion of a rigorous secondary school program of study using either documentation provided directly to the institution by the cognizant authority or documentation from the cognizant authority provided by the student. An example of a document that can satisfy the requirement is a high school transcript.

Cause/Effect

The cause of this condition has been attributed to the University's policy of maintaining high school transcripts for only the student's freshmen year. The three students for which the required documentation was unavailable were all sophomores.

Recommendation

We recommend that management of the University implement policies and procedures to ensure that the proper documentation is maintained to support the Academic Competitiveness Grant.

Questioned Costs

Questioned costs totaled \$3,900.

Views of Responsible Officials

The University concurs with the recommendation. The University acknowledges that it could not provide proof of an ACG student recipient's completion of a rigorous secondary school program of study. However, it should be noted that all potential ACG recipients were initially reviewed for eligibility before awarding the grant for their freshman year. While the Admission office did not retain these high school transcripts, they have since changed their business process, beginning with the 2008-09 academic year, to scan in all high school transcripts and save them on the University computer system.

Contact Person

Bonnie Saccucci, Senior Associate Director, Enrollment Services

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Schedule of Prior Year Findings and Questioned Costs

June 30, 2009

Finding number: 2008-1
Federal agency: U.S. Department of Education
Programs: Federal Pell Grant Program (Pell)
CFDA number: 84.063
Award year: 2008

Condition/Criteria

Per OMB No. 1845-0039, institutions must report student payment data within thirty 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 the prior year test work, it was noted that twelve of thirty students' Pell disbursements tested were not reported to the Department of Education in a timely manner. The reporting occurred from one to forty-nine days past due.

Auditor's current year comment

This finding was corrected.

Finding number: 2008-2
Federal agency: U.S. Department of Education
Programs: Federal Family Education Loan Program (FFEL)
CFDA number: 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 thirty students, six students' disbursements 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 in the letters; incorrect dating one letter; multiple

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Schedule of Prior Year Findings and Questioned Costs - Continued

June 30, 2009

incorrect letters being received by the same student; and incorrect numbers of loans communicated to students.

Auditor's current year comment

This finding was corrected.

Finding number: 2008-3
Federal agency: U.S. Department of Education
Programs: Various
CFDA number: Various
Award year: 2008

Condition/Criteria

Out of a sample of thirty students, four students Cost of Attendance (COA) tested were calculated incorrectly. In the exceptions noted, the students were not over-awarded aid.

Auditor's current year comment

This finding was corrected.

Finding number: 2008-4
Federal agency: U.S. Department of Education
Programs: Federal Work-Study Program (FWS)
CFDA number: 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. This 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

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Schedule of Prior Year Findings and Questioned Costs - Continued

June 30, 2009

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, fifteen of the students tested did not have written agreements with their employers.

Auditor's current year comment

This finding was corrected.

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, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
<u>Student Financial Assistance Cluster:</u>		
<i>U.S. Department of Education:</i>		
Federal Supplemental Educational Opportunity Grants	84.007	\$ 1,382,261
Federal Work-Study Program	84.033	661,884
Federal Pell Grant Program	84.063	8,584,109
Federal Perkins Loan Program-Federal Capital Contributions	84.038	534,879
Academic Competitiveness Grants	84.375	340,806
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376	76,000
Federal Direct Student Loans	84.268	77,039,611
<i>U.S. Department of Health and Human Services:</i>		
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	271,400
Nursing Student Loans	93.364	25,300
Total Student Financial Assistance Cluster		<u>88,916,250</u>
<u>Research and Development Cluster:</u>		
<i>U.S. Department of Agriculture:</i>		
Department of Agriculture with no CFDA	10.000	20,368
Plant and Animal Disease, Pest Control, and Animal Care	10.025	12,977
Grants for Agricultural Research, Special Research Grants	10.200	546,177
Formula Funds:		
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	2,702,208
Grants for Agricultural Research-Competitive Research Grants	10.206	936,478
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210	44,706
Integrated Programs	10.303	1,202,089
Crop Insurance Education in Targeted States	10.458	132,259
Cooperative Extension Service	10.500	190,045
Environmental Quality Incentives Program	10.912	183,399
Wildlife Habitat Incentive Program	10.914	21,482
Passed Through Subcontracts:		
Department of Agriculture with no CFDA	10.000	5,640
Agricultural Research-Basic and Applied Research	10.001	4,583
Grants for Agricultural Research, Special Research Grants	10.200	19,764
Grants for Agricultural Research-Competitive Research Grants	10.206	2,469
Sustainable Agriculture Research and Education	10.215	139,361
1890 Institution Capacity Building Grants	10.216	5,775
Integrated Programs	10.303	28,815
Homeland Security-Agricultural	10.304	26,614
Crop Insurance	10.450	9,330
Cooperative Extension Service	10.500	40,849
Soil and Water Conservation	10.902	93,740
Soil Survey	10.903	10,061
Wildlife Habitat Incentive Program	10.914	41
Passed Through Other State Agencies:		
Department of Agriculture with no CFDA	10.000	189
Specialty Crop Block Grant Program	10.169	7,990
Supplemental Nutrition Assistance Program	10.551	750,027
Environmental Quality Incentives Program	10.912	1,275
Total U.S. Department of Agriculture		<u>7,138,711</u>
<i>U.S. Department of Commerce:</i>		
Department of Commerce with No CFDA	11.000	2,242
Economic Development-Support for Planning Organizations	11.302	57,196
Sea Grant Support	11.417	2,512,908
Coastal Zone Management Estuarine Research Reserves	11.420	16,095
Climate and Atmospheric Research	11.431	12,085
Cooperative Science and Education Program	11.455	209,747
Weather and Air Quality Research	11.459	135,405
Special Oceanic and Atmospheric Projects	11.460	130,976
Habitat Conservation	11.463	80,344
Unallied Science Program	11.472	1,218,777
Coastal Services Center	11.473	245,336
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	386,109

University of Rhode Island
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Schedule of Expenditures of Federal Awards
Year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
Passed Through Subcontracts:		
Department of Commerce with No CFDA	11.000	\$ 68,773
Sea Grant Support	11.417	6,785
Coastal Zone Management Administrative Awards	11.419	231,113
Climate and Atmospheric Research	11.431	9,569
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	11.432	49,016
Unallied Science Program	11.472	44,090
Coastal Services Center	11.473	121,985
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	607,165
Passed Through Other State Agencies:		
Interjurisdictional Fisheries Act of 1986	11.407	187,038
Sea Grant Support	11.417	2,116
Coastal Zone Management Estuarine Research Reserves	11.420	5,297
Technology Opportunities Program	11.552	<u>13,448</u>
Total U.S. Department of Commerce		<u>6,353,615</u>
<i>U.S. Department of Defense:</i>		
Department of Defense with No CFDA	12.000	74,135
Basic and Applied Scientific Research	12.300	3,964,746
Military Medical Research and Development	12.420	104,002
Air Force Defense Research Sciences Program	12.800	200,262
Passed Through Subcontracts:		
Department of Defense with No CFDA	12.000	207,227
Basic and Applied Scientific Research	12.300	1,178,678
Basic Scientific Research	12.431	201,573
Air Force Defense Research Sciences Program	12.800	161,389
Research and Technology Development	12.910	<u>23,162</u>
Total U.S. Department of Defense		<u>6,115,174</u>
<i>U.S. Department of Interior:</i>		
Department of Interior with No CFDA	15.000	372,487
Fish and Wildlife Management Assistance	15.608	68,714
Assistance to State Water Resources Research Institutes	15.805	72,109
U.S. Geological Survey-Research and Data Collection	15.808	187,670
National Center for Preservation Technology and Training	15.923	17,060
Passed Through Subcontracts:		
Department of Interior with No CFDA	15.000	249,651
Fish, Wildlife, and Parks Programs on Indian Lands	15.039	653
Fish and Wildlife Management Assistance	15.608	7,381
U.S. Geological Survey Research and Data Collection	15.808	<u>92,830</u>
Total U.S. Department of Interior		<u>1,068,555</u>
<i>U.S. Department of Justice:</i>		
Department of Justice with no CFDA	16.000	211,059
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566	157,594
Passed Through Subcontracts:		
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	<u>40,098</u>
Total U.S. Department of Justice		<u>408,751</u>
<i>U.S. Department of Labor:</i>		
Passed Through Subcontracts:		
WIA Pilots, Demonstrations, and Research Projects	17.261	<u>835</u>
Total U.S. Department of Labor		<u>835</u>

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Schedule of Expenditures of Federal Awards
Year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
<i>U.S. Department of State:</i>		
Passed Through Subcontracts:		
Department of State with No CFDA	19.000	\$ 156,419
Professional and Cultural Exchange Programs-Citizen Exchanges	19.415	<u>72,433</u>
Total U.S. Department of State		<u>228,852</u>
<i>U.S. Department of Transportation:</i>		
Highway Training and Education	20.215	4,546
University Transportation Centers Program	20.701	1,266,389
University Transportation Centers	20.760	223,297
Passed Through Subcontracts:		
US Department of Transportation No CFDA	20.000	(3,769)
Highway Planning and Construction	20.205	67,127
University Transportation Centers	20.760	27,406
Passed Through Other State Agencies:		
Highway Planning and Construction	20.205	37,779
State Planning and Research	20.515	226,521
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	5,828
University Transportation Centers	20.760	<u>42,403</u>
Total U.S. Department of Transportation		<u>1,897,527</u>
<i>U.S. Treasury Department:</i>		
Passed Through Other State Agencies:		
US Treasury Department with no CFDA	21.000	<u>11,059</u>
Total U.S. Treasury Department		<u>11,059</u>
<i>National Aeronautics & Space Administration:</i>		
Aerospace Education Services Program	43.001	4,073
Technology Transfer	43.002	337,567
Passed Through Subcontracts:		
Aerospace Education Services Program	43.001	43,348
Technology Transfer	43.002	<u>264,557</u>
Total National Aeronautics & Space Administration		<u>649,545</u>
<i>National Foundation on the Arts and the Humanities:</i>		
Laura Bush 21st Century Librarian Program	45.313	4,265
Passed Through Subcontracts:		
Promotion of the Humanities-Division of Preservation and Access	45.149	<u>4,878</u>
Total National Foundation on the Arts and the Humanities		<u>9,143</u>
<i>National Science Foundation:</i>		
National Science Foundation with No CFDA	47.000	181,891
Engineering Grants	47.041	496,964
Mathematical and Physical Sciences	47.049	459,617
Geosciences	47.050	5,469,198
Geosciences	47.050	28,842
Computer and Information Science and Engineering	47.070	305,392
Biological Sciences	47.074	693,518
Social, Behavioral, and Economic Sciences	47.075	261,678
Education and Human Resources	47.076	5,965,114
Polar Programs	47.078	348,020
International Science and Engineering (OISE)	47.079	466,365

University of Rhode Island
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Schedule of Expenditures of Federal Awards
Year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
Passed Through Subcontracts:		
National Science Foundation with No CFDA	47.000	\$ 32,043
Engineering Grants	47.041	27,187
Mathematical and Physical Sciences	47.049	17,531
Geosciences	47.050	372,962
Biological Sciences	47.074	20,678
Social, Behavioral, and Economic Sciences	47.075	18,336
Education and Human Resources	47.076	<u>57,799</u>
Total National Science Foundation		<u>15,223,135</u>
<i>U.S. Department of Veteran Affairs</i>		
Veterans Rehabilitation-Alcohol and Drug Dependence	64.019	<u>5,657</u>
Total Department of Veteran Affairs		<u>5,657</u>
<i>Environmental Protection Agency:</i>		
National Estuary Program	66.456	292,457
National Wetland Program Development Grants and Five-Star Restoration Training Grant	66.462	2,400
Science To Achieve Results (STAR) Research Program	66.509	74,594
Office of Research and Development Consolidated Research/Training/Fellowships	66.511	22,592
Pollution Prevention Grants Program	66.708	49,698
Passed Through Subcontracts:		
Surveys, Studies, Investigations and Special Purpose Grants	66.606	74,279
Passed Through Other State Agencies:		
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	152,545
Environmental Policy and State Innovation Grants	66.940	<u>183,381</u>
Total Environmental Protection Agency		<u>851,946</u>
<i>U.S. Nuclear Regulatory Commission</i>		
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006	<u>64,758</u>
Total U.S. Nuclear Regulatory Commission		<u>64,758</u>
<i>U.S. Department of Energy:</i>		
Defense Nuclear Nonproliferation Research	81.113	206,590
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	355,648
Passed Through Subcontracts:		
US Department of Energy NO CFDA	81.000	5,311
Renewable Energy Research and Development	81.087	30,596
Passed Through Other State Agencies:		
Nuclear Energy Research, Development and Demonstration	81.121	<u>22,580</u>
Total U.S. Department of Energy		<u>620,725</u>
<i>U.S. Department of Education:</i>		
Undergraduate International Studies and Foreign Language Programs	84.016	189,120
Innovative Education Program Strategies	84.298	(1,266)
Education Technology State Grants	84.318	329,214
Teacher Quality Partnership Grants	84.336	1,439,697
Passed Through Subcontracts:		
Magnet Schools Assistance	84.165	29,144
Passed Through Other State Agencies:		
Special Education-Grants for Infants and Families	84.181	<u>95,870</u>
Total U.S. Department of Education		<u>2,081,779</u>

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Schedule of Expenditures of Federal Awards
Year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
<i>U.S. Department of Health and Human Services:</i>		
Environmental Health	93.113	\$ 739,507
Biometry and Risk Estimation	93.115	109,788
Grants to Increase Organ Donations	93.134	2,322
Research and Training in Complementary and Alternative Medicine	93.213	2,111
Research on Healthcare Costs, Quality and Outcomes	93.226	5,392
Advanced Education Nursing Grant Program	93.247	48,660
Alcohol Research Programs	93.273	623,629
Drug Abuse and Addiction Research Programs	93.279	2,292,522
Advanced Education Nursing Traineeships	93.358	49,608
Nursing Research	93.361	768,442
National Center for Research Resources	93.389	3,837,004
Cancer Cause and Prevention Research	93.393	525,278
Cancer Detection and Diagnosis Research	93.394	890,309
Cancer Biology Research	93.396	329,176
Developmental Disabilities Basic Support and Advocacy Grants	93.630	469,970
Trans -NIH Recovery Act Research Support	93.701	5,930
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768	734,791
Cardiovascular Diseases Research	93.837	16,943
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	48,889
Microbiology and Infectious Diseases Research	93.856	410,750
Biomedical Research and Research Training	93.859	171,405
Aging Research	93.866	204,377
Cancer Biology Research	93.396	97,345
Geriatric Education Centers	93.969	293,247
<i>Passed Through Subcontracts:</i>		
Department of Health and Human Services with No CFDA	93.000	72,914
Alzheimer's Disease Demonstration Grants to States	93.051	1,508
Innovations in Applied Public Health Research	93.061	53,450
Grants to Increase Organ Donations	93.134	83,134
Research on Healthcare Costs, Quality and Outcomes	93.226	22,134
National Center on Sleep Disorders Research	93.233	248,766
Alcohol Research Programs	93.273	95,492
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	4,408
National Center for Research Resources	93.389	(5,482)
Cancer Detection and Diagnosis Research	93.394	39,551
Cardiovascular Diseases Research	93.837	11,331
Allergy, Immunology and Transplantation Research	93.855	2,062
Microbiology and Infectious Diseases Research	93.856	141,072
Biomedical Research and Research Training	93.859	7,485
Child Health and Human Development Extramural Research	93.865	16,871
Aging Research	93.866	52,828
<i>Passed Through Other State Agencies:</i>		
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	107,205
Family Support Payments to States-Assistance Payments	93.560	<u>130,957</u>
Total U.S. Department of Health and Human Services		<u>13,763,081</u>
<i>Corporation for National and Community Service:</i>		
AmeriCorps	94.006	92,580
<i>Passed Through Other State Agencies:</i>		
AmeriCorps	94.006	<u>16,511</u>
Total Corporation for National and Community Service		<u>109,091</u>

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, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
<i>Department of Homeland Security</i>		
Centers for Homeland Security	97.061	834,636
Competitive Training Grants	97.068	141,626
 Passed Through Other State Agencies:		
Homeland Security Grant Program	97.067	\$ 10,788
 Total U.S. Department of Homeland Security		<u>987,050</u>
<i>Agency for International Development:</i>		
Agency for International Development with NO CFDA	98.000	2,016,903
USAID Foreign Assistance for Programs Overseas	98.001	513,428
Global Development Alliance	98.011	10,490
 Passed Through Subcontracts:		
Agency for International Development with NO CFDA	98.000	50,937
USAID Foreign Assistance for Programs Overseas	98.001	<u>76,448</u>
 Total Agency for International Development		<u>2,668,206</u>
 Total Expenditures of Federal Awards		<u>\$ 149,173,445</u>

See accompanying notes to schedule of expenditure of Federal awards

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

Notes to the Schedule of Expenditures of Federal Awards

June 30, 2009

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activities of 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, agencies, departments of the federal government, and all subawards to the University by nonfederal organizations pursuant to federal grants, contracts, and similar agreements.

Note 2 - Federal Direct Student Loans Program

The University disbursed \$77,039,611 of loans under the Federal Direct Student Loans program which includes Stafford Subsidized and Unsubsidized Loans and Parents' Loans. It is not practical to determine the balances of loans outstanding to students of the University under this program as of June 30, 2009. The University is responsible for the performance of certain administrative duties and, accordingly, these loans are not included in the University's financial statements.

Note 3 - Federal Perkins, Health Professional Student and Nursing Student Loan Programs

During the year ended June 30, 2009, \$534,879 in loans were advanced under the Federal Perkins Loan Program, \$271,400, in loans were advanced under the Health Professional Student Loan Program and \$25,300 were advanced under the Nursing Loan Program. As of June 30, 2009 loan balances receivable under the Perkins, Health Professional Student and Nursing Loan Programs were \$10,036,754, \$1,684,760 and \$1,420,202, respectively.