

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

**INDEPENDENT AUDITORS' REPORTS AS REQUIRED
BY THE UNIFORM GUIDANCE AND *GOVERNMENT*
AUDITING STANDARDS AND RELATED
INFORMATION**

JUNE 30, 2017

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

**Independent Auditors' Reports as Required by the Uniform Guidance and
Government Auditing Standards and Related Information**

June 30, 2017

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education of
State of Rhode Island and Providence Plantations
Providence, Rhode Island

Report on Compliance for Each Major Federal Program

We have audited University of Rhode Island's (the "University") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2017. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. 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 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* (the "Uniform Guidance"). Those standards and the Uniform Guidance 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.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

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 Finding 2017-001. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses; however, material weaknesses may exist that have not been identified.

We identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2017-001 that we consider to be a significant deficiency.

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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the University, as of and for the year ended June 30, 2017. We issued our report thereon dated September 29, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance. 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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.

O'Connor and Duen, P.C.

**Certified Public Accountants
Braintree, Massachusetts**

November 30, 2017

(except for the Schedule of Expenditures of Federal Awards, for which the date is September 29, 2017)



INDEPENDENT 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*

To the Board of Education of
State of Rhode Island and Providence Plantations
Braintree, Massachusetts

We have audited, 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, the financial statements of University of Rhode Island (the "University"), which comprise the statement of net position as of June 30, 2017, the related statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated September 29, 2017. We also performed the audit of the Alumni Association of the University of Rhode Island's financial statements, as of and for the year ended June 30, 2017. Our report includes a reference to the auditors who audited the financial statements of the University of Rhode Island Foundation, Inc. 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 of the financial statements, we considered the University's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

O'Connor and Drew, P.C.

**Certified Public Accountants
Braintree, Massachusetts**

September 29, 2017

**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, 2017

| | CFDA Number | Additional Award Identification Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Total by Program | Passed Through to Subrecipients |
|---|----------------|---|---|-------------------------------------|-------------------------|---------------------|---------------------------------------|
| STUDENT FINANCIAL ASSISTANCE CLUSTER | | | | | | | |
| U.S. Department of Education: | | | | | | | |
| Direct Awards: | | | | | | | |
| Federal Supplemental Educational Opportunity Grant | 84.007 | | | | \$ 1,254,719 | \$ 1,254,719 | \$ - |
| Federal Work-Study Program | 84.033 | | | | 1,071,926 | 1,071,926 | - |
| Federal Perkins Loan Program (beginning of year) | 84.038 | | | | 8,419,392 | - | - |
| Federal Perkins Loan Program (current year expenditures) | 84.038 | | | | 1,037,723 | 9,457,115 | - |
| Federal Pell Grant Program | 84.063 | | | | 15,950,752 | 15,950,752 | - |
| Federal Direct Student Loans | 84.268 | | | | 98,697,424 | 98,697,424 | - |
| Teacher Education Assistance for College and Higher Education (TEACH) Grants | 84.379 | | | | 4,000 | 4,000 | - |
| | | | | | <u>126,435,936</u> | <u>126,435,936</u> | - |
| U.S. Department of Health and Human Services: | | | | | | | |
| Direct Awards: | | | | | | | |
| Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Student (beginning of year) | 93.342 | | | | 1,832,156 | - | - |
| Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Student (current year expenditures) | 93.342 | | | | 159,200 | 1,991,356 | - |
| Nursing Student Loans (beginning of year) | 93.364 | | | | 1,703,490 | - | - |
| Nursing Student Loans (current year expenditures) | 93.364 | | | | 117,938 | 1,821,428 | - |
| | | | | | <u>3,812,784</u> | <u>3,812,784</u> | - |
| Total Student Financial Assistance Cluster | | | | | <u>130,248,720</u> | <u>130,248,720</u> | - |
| RESEARCH AND DEVELOPMENT CLUSTER | | | | | | | |
| U.S. Department of Agriculture: | | | | | | | |
| Direct Awards: | | | | | | | |
| Northeast Climate Hub | 10.RD | G24493093001 | | | 14,092 | 14,092 | - |
| Biological Control of Mile-a-Minute | 10.RD | 16-8244-0694-CA | | | 9,343 | 9,343 | - |
| Agricultural Research-Basic and Applied Research | 10.001 | | | | 66,680 | 66,680 | 143 |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | | | 12,632 | 12,632 | - |
| Federal-State Marketing Improvement Program | 10.156 | | | | 35,442 | 35,442 | 11,000 |
| Payments to Agriculture Experiment Stations Under the Hatch Act | 10.203 | | | | 1,934,333 | 1,934,333 | - |
| Agricultural and Rural Economic Research, Cas and Collaborations Integrated Programs | 10.250 | | | | 61,337 | 61,337 | - |
| Agriculture and Food Research Initiative (AFRI) | 10.303 | | | | 13,732 | 13,732 | - |
| Crop Protection and Pest Management Competitive Grant Program | 10.310 | | | | 518,355 | 518,355 | 138,852 |
| Crop Insurance Education in Targeted States | 10.329 | | | | 158,486 | 158,486 | - |
| Cooperative Extension Service | 10.458 | | | | 219,884 | 219,884 | - |
| Forest Health Protection | 10.500 | | | | 1,542,797 | 1,542,797 | - |
| Soil and Water Conservation | 10.680 | | | | 33,018 | 33,018 | - |
| Soil Survey | 10.902 | | | | 31,396 | 31,396 | - |
| Environmental Quality Incentives Program | 10.903 | | | | 51,706 | 51,706 | - |
| Regional Conservation Partnership Program | 10.912 | | | | 43,658 | 43,658 | - |
| Technical Agricultural Assistance | 10.932 | | | | 38,264 | 38,264 | - |
| | 10.960 | | | | 363,391 | 363,391 | - |
| Pass-through Awards: | | | | | | | |
| NRSP-8: Workshop in Comparative Genomics in Bivalves | 10.RD | CELS: NRSP - 8 Worksh | Auburn University | CELS: NRSP - 8 Worksh | 9,500 | 9,500 | - |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | University of Connecticut - Storrs | 119005 | 2,096 | 2,096 | - |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | | Rhode Island Department of Environmental Management | Contract #012-022 | 12,264 | - | - |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | | Rhode Island Department of Environmental Management | Contract #014-022 | 9,377 | - | - |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | | Rhode Island Department of Environmental Management | Contract #015-022 | 11,828 | 33,469 | - |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | University of Maryland | 28598-Z5659005 | 53,624 | - | 36,959 |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | Cornell University | 74403-10516 | 11,186 | - | - |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | University of Maryland | Z555106 | 36,959 | 101,769 | - |
| Sustainable Agricultural Research and Education | 10.215 | | University of Vermont | GNE16-136-29994 | 4,690 | - | - |
| Sustainable Agricultural Research and Education | 10.215 | | University of Vermont | LNE15-342-29994 | 38,447 | - | 8,560 |
| Sustainable Agricultural Research and Education | 10.215 | | Eastern Connecticut Conservation District | ONE16-279C-29994 | 2,272 | - | - |
| Sustainable Agricultural Research and Education | 10.215 | | University of Vermont | ONE17-291-31064 | 2,801 | - | - |
| Sustainable Agricultural Research and Education | 10.215 | | University of Vermont | ONE17-304-31064 | 2,191 | - | - |

The accompanying notes are an integral part of this schedule.

UNIVERSITY OF RHODE ISLAND

(a Component Unit of the State of Rhode Island and Providence Plantations)

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

| | CFDA Number | Additional Award Identification Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Total by Program | Passed Through to Subrecipients |
|--|----------------|---|--|-------------------------------------|-------------------------|---------------------|---------------------------------------|
| RESEARCH AND DEVELOPMENT CLUSTER - CONTINUED | | | | | | | |
| U.S. Department of Agriculture - Continued: | | | | | | | |
| Pass-through Awards - Continued: | | | | | | | |
| Sustainable Agricultural Research and Education | 10.215 | | University of Vermont | SNE15-12-29994 | \$ 10,438 | | \$ - |
| Sustainable Agricultural Research and Education | 10.215 | | University of Vermont | SNE16-12-31064 | 1,761 | 62,600 | - |
| Integrated Programs | 10.303 | | University of Connecticut - Storrs | Sub award #6428 | 3,074 | 3,074 | - |
| Homeland Security Agricultural | 10.304 | | Cornell University | 67826 9906 | (767) | | - |
| Homeland Security Agricultural | 10.304 | | Cornell University | 80289 10775 | 11,503 | 10,736 | - |
| Organic Agriculture Research and Extension Initiative | 10.307 | | West Virginia University | #12-638-URI/50078435 | 164,834 | 164,834 | - |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | North Carolina State University | 2015-0097-08 | 32,315 | | - |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | University of Delaware | 25882 | 11,342 | | - |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | University of Vermont | 28976 SUB 51706 | 11,802 | | - |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | State University of New York System | 550-1125193-71549 | 49,102 | 104,561 | - |
| Crop Protection and Pest Management Competitive Grants Program | 10.329 | | Cornell University | 73984-10462 | 10,554 | 10,554 | - |
| Cooperative Extension Service | 10.500 | | University of Connecticut - Storrs | 99414 | 28,775 | | - |
| Cooperative Extension Service | 10.500 | | Kansas State University | RI 2016 4-H Military | 7,588 | | - |
| Cooperative Extension Service | 10.500 | | Kansas State University | S17120 | 12,281 | 48,644 | - |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | | Rhode Island Department of Human Services | SNAP ED 15/17-02 | (139) | (139) | - |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | | Rhode Island Department of Human Services | 2477045-1 | 39,399 | | - |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | | Rhode Island Department of Human Services | 3406394 | 730,424 | | - |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | | Rhode Island Department of Human Services | 3406914 | 330,984 | | - |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | | Rhode Island Department of Human Services | SNAP Outreach 2016 | 173,549 | | - |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | | Rhode Island Department of Human Services | URI SNAP - Ed Project | 324,254 | 1,598,610 | - |
| Total U.S. Department of Agriculture | | | | | 7,298,854 | 7,298,854 | 195,514 |
| U.S. Department of Commerce: | | | | | | | |
| Direct Awards: | | | | | | | |
| 3 PIES with Microcat-ready Option for NOAA/AOML | 11.RD | WC-133R-14-SU-1097 | | | 6,687 | 6,687 | - |
| PIES: Release Accessories For CIMAS | 11.RD | EE-133R-16-SU-1184 | | | 2,410 | 2,410 | - |
| Partnership with URI Inner Space to Support Ocean Exploration 2015-2016 Season | 11.RD | WC133R17SU0143 | | | 7,499 | 7,499 | - |
| Ocean Exploration | 11.011 | | | | 274,540 | 274,540 | - |
| Sea Grant Support | 11.417 | | | | 2,929,311 | 2,929,311 | 414,701 |
| Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements | 11.427 | | | | 36,338 | 36,338 | 17,344 |
| Climate and Atmospheric Research | 11.431 | | | | 79,282 | 79,282 | - |
| Marine Fisheries Initiative | 11.433 | | | | 107,122 | 107,122 | 38,006 |
| Special Oceanic and Atmospheric Projects | 11.460 | | | | (1,544) | (1,544) | - |
| Applied Meteorological Research | 11.468 | | | | 396 | 396 | - |
| Congressionally-Identified Awards and Projects | 11.469 | | | | 26,840 | 26,840 | - |
| Unallied Science Program | 11.472 | | | | 15,909 | 15,909 | - |
| Center for Sponsored Coastal Ocean Research Coastal Ocean Program | 11.478 | | | | 72,073 | 72,073 | 6,290 |
| Pass-through Awards: | | | | | | | |
| Modeling Tsunami Inundation and Hazard for the US East Coast | 11.RD | 41944 | University of Delaware | 41944 | 34,958 | 34,958 | - |
| Industry Based Survey on Black Sea Bass Utilizing Ventless Traps | 11.RD | Subcontr 2013-11-01 | Fisheries Specialists | Subcontr 2013-11-01 | 11,903 | 11,903 | - |
| Ocean Exploration | 11.011 | | Ocean Exploration Trust | 60105 | 85,118 | 85,118 | - |
| Integrated Ocean Observing Systems (IOOS) | 11.012 | | Northeastern Regional Association of Coastal Ocean Observing Systems | A002-003 | 14,836 | | - |
| Integrated Ocean Observing Systems (IOOS) | 11.012 | | Northeastern Regional Association of Coastal Ocean Observing Systems | A008-003 | 31,186 | | - |
| Integrated Ocean Observing Systems (IOOS) | 11.012 | | Rutgers University | PO# S2384074 | 11,436 | | - |
| Integrated Ocean Observing Systems (IOOS) | 11.012 | | Rutgers University | S1568768 | 61,769 | | - |
| Integrated Ocean Observing Systems (IOOS) | 11.012 | | Remote Sensing Systems | SC 6102 | 9,071 | 128,298 | - |
| Sea Grant Support | 11.417 | | University of Puerto Rico | 2016-2017-006 | 12,854 | | - |
| Sea Grant Support | 11.417 | | Woods Hole Oceanographic Institution | SUB.A101111 | 2,263 | 15,117 | - |
| Coastal Zone Management Administrative Awards | 11.419 | | Restore America's Estuaries | 2016-URI-01 | 31,568 | | - |
| Coastal Zone Management Administrative Awards | 11.419 | | Rhode Island Coastal Resources Management Council | CA | 32,129 | 63,697 | 3,000 |
| Coastal Zone Management Estuarine Research Reserves | 11.420 | | Rhode Island Department of Environmental Management | ME5001070- 0405-030 | 4,089 | 4,089 | - |
| National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutions | 11.432 | | University of Miami | ORDER NO AC38944 | 3,595 | | - |
| National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutions | 11.432 | | Woods Hole Oceanographic Institution | PO #M219039 | 592,940 | 596,535 | - |

The accompanying notes are an integral part of this schedule.

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

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

| | CFDA Number | Additional Award Identification Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Total by Program | Passed Through to Subrecipients |
|--|----------------|---|--|-------------------------------------|-------------------------|---------------------|---------------------------------------|
| RESEARCH AND DEVELOPMENT CLUSTER - CONTINUED | | | | | | | |
| U.S. Department of Commerce (continued): | | | | | | | |
| Pass-through Awards (continued): | | | | | | | |
| Meteorologic and Hydrologic Modernization Development Office for Coastal Management | 11.467 | | University of Delaware | 44585 | \$ 47,645 | \$ 47,645 | \$ - |
| | 11.473 | | Northeastern Regional Association of Coastal Ocean Observing Systems | A007-003 | 57,055 | 57,055 | - |
| Total U.S. Department of Commerce | | | | | 4,601,278 | 4,601,278 | 479,341 |
| U.S. Department of Defense: | | | | | | | |
| Direct Awards: | | | | | | | |
| Short Period, Anelastic and Anisotropic, Waveform-based Collaborative Research and Development | 12.RD | FA9453-12-C-0208 | | | (135) | (135) | - |
| Basic and Applied Scientific Research | 12.114 | | | | 1,125 | 1,125 | - |
| Basic and Applied Scientific Research | 12.300 | | | | 2,553,808 | 2,553,808 | 70,817 |
| Basic Scientific Research - Combating Weapons of Mass Destruction | 12.351 | | | | 302,511 | 302,511 | (38,378) |
| Military Medical Research and Development | 12.420 | | | | 255,783 | 255,783 | 106,843 |
| Basic Scientific Research | 12.431 | | | | 10,182 | 10,182 | - |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | | | 70,645 | 70,645 | - |
| Air Force Defense Research Sciences Program | 12.800 | | | | 502,086 | 502,086 | - |
| Pass-through Awards: | | | | | | | |
| CI-FY14 to FY18 Continuing Enterprise GIS Database | 12.RD | #3324473, FY14-FY18 | Rhode Island Army National Guard | #3324473, FY14-FY18 | 30,432 | 30,432 | - |
| HSS Propel LLC 2015 Stitchless Seam | 12.RD | PO 429 | Propel LLC | PO 429 | 10,107 | 10,107 | - |
| Distributed Optical Fiber Sensors and Pre-concentration Collaborative Research and Development | 12.RD | PO# 44406-44701 | Government of Israel - Ministry of Defense | PO# 44406-44701 | 15,957 | 15,957 | - |
| Basic and Applied Scientific Research | 12.114 | | Regents of New Mexico State University | SUB#Q01620 | 50,459 | 50,459 | - |
| Basic and Applied Scientific Research | 12.300 | | HDR / e2M | 000023081 | 8,666 | - | - |
| Basic and Applied Scientific Research | 12.300 | | McLaughlin Research Corporation | 1222.0058.0001.03000 | 32,971 | - | - |
| Basic and Applied Scientific Research | 12.300 | | Woods Hole Oceanographic Institution | 13045100 | 3,858 | - | - |
| Basic and Applied Scientific Research | 12.300 | | Massachusetts Institute of Technology | 5710003986 | 76,237 | - | - |
| Basic and Applied Scientific Research | 12.300 | | Ocean Exploration Trust | 60201 | 17,039 | - | - |
| Basic and Applied Scientific Research | 12.300 | | Ocean Exploration Trust | 60201A | 21,142 | - | - |
| Basic and Applied Scientific Research | 12.300 | | MAR, INC. | M16-397 | 16,210 | - | - |
| Basic and Applied Scientific Research | 12.300 | | Massachusetts Institute of Technology | PO #4502114933 | 122,124 | - | - |
| Basic and Applied Scientific Research | 12.300 | | Yardney Technical Products | PO# 1484916 | 30,974 | - | - |
| Basic and Applied Scientific Research | 12.300 | | McLaughlin Research Corporation | PO-16-0246, Task 4.2 | 7,026 | - | - |
| Basic and Applied Scientific Research | 12.300 | | TRITON Systems, Inc. | TSI-2433-14-102661 | 1,357 | 337,604 | - |
| The Language Flagship Grants to Institutions of Higher Education | 12.550 | | Institute for International Education | 0054URI18-CHN280-P01 | 241,639 | - | - |
| The Language Flagship Grants to Institutions of Higher Education | 12.550 | | Institute for International Education | 0054URI18-SCC280-P02 | 130,300 | - | - |
| The Language Flagship Grants to Institutions of Higher Education | 12.550 | | Institute for International Education | 0054URI18SSC-280-P03 | 114,000 | - | - |
| The Language Flagship Grants to Institutions of Higher Education | 12.550 | | Institute for International Education | NSEP-U631073-URI-CHN | (654) | 485,285 | - |
| Air Force Defense Research Sciences Program | 12.800 | | Cherokee Nation Technology Solutions | #CNTS RFP 1SSA15037 | 40,420 | - | - |
| Air Force Defense Research Sciences Program | 12.800 | | Cherokee Nation Technology Solutions | 0115700-0003 | 35,277 | - | - |
| Air Force Defense Research Sciences Program | 12.800 | | Cherokee Nation Technology Solutions | 150057.0044S01-0005 | (66) | - | - |
| Air Force Defense Research Sciences Program | 12.800 | | Cherokee Nation Technology Solutions | CNTS RFQ155A15017-.. | (185) | - | - |
| Air Force Defense Research Sciences Program | 12.800 | | Defense Engineering Corporation | PO10190Proj-J030 | 78,395 | 153,841 | - |
| Total U.S. Department of Defense | | | | | 4,779,690 | 4,779,690 | 139,282 |
| U.S. Department of Housing and Urban Development: | | | | | | | |
| Pass-through Awards: | | | | | | | |
| Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | 14.228 | | Rhode Island Department of Administration | 11/URI/DR-01 | 51,923 | 51,923 | - |
| Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) | 14.269 | | Rhode Island Coastal Resources Management Council | 3402481 | 9 | 9 | - |
| Total U.S. Department of Housing and Urban Development | | | | | 51,932 | 51,932 | - |

The accompanying notes are an integral part of this schedule.

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

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

| | CFDA Number | Additional Award Identification Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Total by Program | Passed Through to Subrecipients |
|--|----------------|---|--|-------------------------------------|-------------------------|---------------------|---------------------------------------|
| RESEARCH AND DEVELOPMENT CLUSTER - CONTINUED | | | | | | | |
| U.S. Department of Interior: | | | | | | | |
| Direct Awards: | | | | | | | |
| Identifying Indicators of Offshore Wind Benefits | 15.RD | M16PC00016 | | | \$ 84,822 | \$ 84,822 | \$ - |
| Hurricane Sandy Disaster Relief-Coastal Resiliency Grants | 15.153 | | | | 380,662 | 380,662 | 70,949 |
| Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES) | 15.423 | | | | 150,361 | 150,361 | 6,803 |
| Marine Minerals Activities-Hurricane Sandy | 15.424 | | | | 27,461 | 27,461 | - |
| Sport Fish Restoration | 15.605 | | | | 1,896 | 1,896 | - |
| Fish and Wildlife Management Assistance | 15.608 | | | | 609,779 | 609,779 | 216,171 |
| Migratory Bird Monitoring, Assessment and Conservation | 15.655 | | | | 60,867 | 60,867 | - |
| Assistance to State Water Resources Research Institutes | 15.805 | | | | 84,827 | 84,827 | - |
| Earthquake Hazards Program Assistance | 15.807 | | | | 88,620 | 88,620 | - |
| U.S. Geological Survey-Research and Data Collection | 15.808 | | | | 16,349 | 16,349 | - |
| National Land Remote Sensing Education Outreach and Research | 15.815 | | | | 53,014 | 53,014 | - |
| National Resource Stewardship | 15.944 | | | | 33,648 | 33,648 | - |
| Cooperative Research and Training Programs- Resources of the National Park System | 15.945 | | | | 1,285,896 | 1,285,896 | 79,928 |
| Pass-through Awards: | | | | | | | |
| Underwater Acoustic Data Analysis and Measurements for the Block Island Wind Farm | 15.RD | 1000300000288 | HDR / e2M | 1000300000288 | 266,974 | 266,974 | 63,400 |
| Passive Acoustic Monitoring in the Gulf of Mexico | 15.RD | 1000300000695 | HDR / e2M | 1000300000695 | 9,351 | 9,351 | - |
| The Rhode Island Historical and Archaeological Geographic Information System | 15.RD | 3496440 | Rhode Island Historical Preservation & Heritage Commission | 3496440 | 61,770 | 61,770 | - |
| Wildlife Restoration and Basic Hunter Education | 15.611 | | Rhode Island Department of Environmental Management | 3393473 | 252,223 | - | - |
| Wildlife Restoration and Basic Hunter Education | 15.611 | | Rhode Island Department of Environmental Management | 3393918 | 88,463 | - | - |
| Wildlife Restoration and Basic Hunter Education | 15.611 | | Rhode Island Department of Environmental Management | 3394024 | 110,394 | - | - |
| Wildlife Restoration and Basic Hunter Education | 15.611 | | Rhode Island Department of Environmental Management | 3394032 | 131,071 | - | - |
| Wildlife Restoration and Basic Hunter Education | 15.611 | | Rhode Island Department of Environmental Management | CI - Population Ecol | 61,341 | 643,492 | - |
| Coastal | 15.630 | | Wildlife Management Institute | WMI Service Contract | 46,307 | 46,307 | - |
| State Wildlife Grants | 15.634 | | Florida Fish and Wildlife Conservation | # 13218 | (958) | - | - |
| State Wildlife Grants | 15.634 | | Rhode Island Department of Environmental Management | 3380685 | 25,200 | - | - |
| State Wildlife Grants | 15.634 | | Rhode Island Department of Administration | 3459057 | 68,133 | 92,375 | - |
| Assistance to State Water Resources Research Institutes | 15.805 | | State of Rhode Island | #3455785 | 3,886 | 3,886 | - |
| National Land Remote Sensing Education Outreach and Research | 15.815 | | America View | CI - America View Af | 17,862 | 17,862 | - |
| Total U.S. Department of Interior | | | | | 4,020,219 | 4,020,219 | 437,251 |
| U.S. Department of Justice: | | | | | | | |
| Direct Awards: | | | | | | | |
| Juvenile Justice & Delinquency Prevention | 16.540 | | | | 22,694 | 22,694 | - |
| National Institute of Justice Research, Evaluation, and Development Project Grants | 16.560 | | | | 51,860 | 51,860 | - |
| Pass-through Awards: | | | | | | | |
| National Institute of Justice Research, Evaluation, and Development Project Grants | 16.560 | | Central Falls School Department | 2014-CK-BX-002 | 23,505 | 23,505 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | | Rhode Island Department of Public Safety | 15-501-JAG | 8,351 | 8,351 | - |
| Paul Coverdell Forensic Science Improvement Grant Program | 16.742 | | Rhode Island Department of Public Safety | FY15-FSIA-01 | 3,520 | - | - |
| Paul Coverdell Forensic Science Improvement Grant Program | 16.742 | | Rhode Island Department of Public Safety | FY16-FSIA-01 | 10,275 | 13,795 | - |
| Total U.S. Department of Justice | | | | | 120,205 | 120,205 | - |
| U.S. Department of Labor: | | | | | | | |
| Pass-through Awards: | | | | | | | |
| WIOA Pilots, Demonstrations, and Research Projects | 17.261 | | Rhode Island Department of Labor & Training | 3511564 | 93,263 | 93,263 | - |
| Total U.S. Department of Labor | | | | | 93,263 | 93,263 | - |
| U.S. Department of State: | | | | | | | |
| Pass-through Awards: | | | | | | | |
| Environmental and Scientific Partnerships and Programs | 19.017 | | Western Indian Ocean Marine Science Association | S-LMAQM-16-GR-1235 | 23,689 | 23,689 | - |
| Academic Exchange Programs - Scholars | 19.401 | | Institute for International Education | ECA/A/S/S-13-05 | 36,040 | 36,040 | 34,598 |
| Total U.S. Department of State | | | | | 59,729 | 59,729 | 34,598 |

The accompanying notes are an integral part of this schedule.

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

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

| | CFDA Number | Additional Award Identification Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Total by Program | Passed Through to Subrecipients |
|--|----------------|---|---|-------------------------------------|-------------------------|---------------------|---------------------------------------|
| RESEARCH AND DEVELOPMENT CLUSTER - CONTINUED | | | | | | | |
| U.S. Department of Transportation: | | | | | | | |
| Pass-through Awards: | | | | | | | |
| Highway Research and Development Program | 20.200 | | Rhode Island Department of Transportation | RIDOT-RTD-15-3/SPR-2 | \$ 79,209 | \$ 79,209 | \$ - |
| Highway Planning and Construction | 20.205 | | Cornell University | 78666-10717 | 7,325 | - | - |
| Highway Planning and Construction | 20.205 | | Rhode Island Division of Planning | CI - FY2017 Sustaini | 53,424 | 60,749 | - |
| Highway Training and Education | 20.215 | | Rhode Island Department of Transportation | RIC#2016-GU-003 | 26,719 | 26,719 | - |
| National Priority Safety Programs | 20.616 | | Rhode Island Department of Transportation | PO#3448604 | 24,393 | 24,393 | - |
| Total U.S. Department of Transportation | | | | | 191,070 | 191,070 | - |
| National Aeronautics and Space Administration: | | | | | | | |
| Direct Awards: | | | | | | | |
| Science | 43.001 | | | | 542,308 | 542,308 | 24,080 |
| Pass-through Awards: | | | | | | | |
| Assessing Ecosystem Vulnerability to Climate Change through Optics, Imagery and Models | 43.RD | 5710004170 | Massachusetts Institute of Technology | 5710004170 | 46,603 | 46,603 | - |
| Science | 43.001 | | University of Colorado Boulder | 1552614 | 87,598 | - | - |
| Science | 43.001 | | Woods Hole Oceanographic Institution | 23164800 | 6,109 | - | - |
| Science | 43.001 | | Massachusetts Institute of Technology | 5710004234 | 18,666 | - | - |
| Science | 43.001 | | Woods Hole Group, Inc. | 23156800 / A101249 | 4,262 | - | - |
| Science | 43.001 | | Woods Hole Oceanographic Institution | A101079 | 14,811 | - | - |
| Science | 43.001 | | West Virginia University | SUB: 14-764-URI | 22,446 | 153,892 | - |
| Education | 43.008 | | Brown University | 00000693 | 127,453 | - | - |
| Education | 43.008 | | Brown University | 00000785 | 69,708 | - | - |
| Education | 43.008 | | Brown University | 00000800 | 9,128 | - | - |
| Education | 43.008 | | Brown University | 00000801 | 5,854 | - | - |
| Education | 43.008 | | Brown University | 00000966 | 40,949 | - | - |
| Education | 43.008 | | Brown University | 00001012 | 42,109 | 295,201 | - |
| Total National Aeronautics and Space Administration | | | | | 1,038,004 | 1,038,004 | 24,080 |
| Institute of Museum and Library Science: | | | | | | | |
| Direct Awards: | | | | | | | |
| Promotion of the Humanities Challenge Grants | 45.130 | | | | 22,255 | 22,255 | - |
| National Leadership Grants | 45.312 | | | | 163,860 | 163,860 | 7,439 |
| Pass-through Awards: | | | | | | | |
| Promotion of the Humanities Federal/State Partnership | 45.129 | | Rhode Island Council for the Humanities | 2016MIN-ORG06 | 1,981 | - | - |
| Promotion of the Humanities Federal/State Partnership | 45.129 | | Rhode Island Council for the Humanities | 2017MIN-ORG07 | 2,000 | 3,981 | - |
| Total Institute of Museum and Library Science | | | | | 190,096 | 190,096 | 7,439 |
| National Science Foundation: | | | | | | | |
| Direct Awards: | | | | | | | |
| Graduate Research Fellowship | 47.RD | DGE-1244657 -DGE-125 | | | 295,928 | 295,928 | - |
| Engineering Grants | 47.041 | | | | 1,022,897 | 1,022,897 | 15,670 |
| Mathematical and Physical Sciences | 47.049 | | | | 338,371 | 338,371 | - |
| Geosciences | 47.050 | | | | 5,964,325 | 5,964,325 | 130,666 |
| Computer and Information Science and Engineering | 47.070 | | | | 692,876 | 692,876 | - |
| Biological Sciences | 47.074 | | | | 1,516,503 | 1,516,503 | 341,715 |
| Education and Human Resources | 47.076 | | | | 1,742,587 | 1,742,587 | 311,893 |
| Polar Programs | 47.078 | | | | 247,564 | 247,564 | - |
| International Science and Engineering | 47.079 | | | | 1,813,003 | 1,813,003 | 693,406 |
| Office of Experimental Program to Stimulate Competitive Research | 47.081 | | | | 1,785,994 | 1,785,994 | 575,899 |
| Pass-through Awards: | | | | | | | |
| Equipment for Agulhas Transport Study - 1 CPIES | 47.RD | AD23041 | University of Miami | AD23041 | 19,371 | 19,371 | - |
| Geosciences | 47.050 | | University of Southern California | 149704 | 2,093 | - | - |

The accompanying notes are an integral part of this schedule.

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

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

| | CFDA Number | Additional Award Identification Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Total by Program | Passed Through to Subrecipients |
|---|----------------|---|---|-------------------------------------|-------------------------|---------------------|---------------------------------------|
| RESEARCH AND DEVELOPMENT CLUSTER - CONTINUED | | | | | | | |
| National Science Foundation (Continued): | | | | | | | |
| Pass-through Awards (Continued): | | | | | | | |
| Geosciences | 47.050 | | Southern California Earthquake Center | 10133577 | \$ (317) | | \$ - |
| Geosciences | 47.050 | | University of Southern California | 76246595 | 54,131 | | - |
| Geosciences | 47.050 | | Duke University | 333-2222 | 35,953 | | - |
| Geosciences | 47.050 | | Research Foundation of CUNY | 40F93-F | 775 | | - |
| Geosciences | 47.050 | | Woods Hole Oceanographic Institution | A101300 | 37,758 | | - |
| Geosciences | 47.050 | | Lamont-Doherty Earth Observatory | PO #G10521 | 25,314 | | - |
| Geosciences | 47.050 | | Woods Hole Oceanographic Institution | PO# E117571 | 48,367 | 204,074 | - |
| Computer and Information Science and Engineering | 47.070 | | Arkansas State University | SA15-704-15-15 | 13,045 | 13,045 | - |
| Biological Sciences | 47.074 | | Yale University | C10D10896 | 30,994 | 30,994 | - |
| Education and Human Resources | 47.076 | | University of Massachusetts, Amherst | 12-006782-D 00/PO#00 | 43,687 | 43,687 | - |
| Polar Programs | 47.078 | | University of Connecticut - Storrs | KFS#5628610, PO13627 | 23,177 | 23,177 | - |
| International Science and Engineering (OISE) | 47.079 | | University of New Hampshire | 16-019 | 264,816 | 264,816 | - |
| Office of Integrative Activities | 47.083 | | University of Southern California | 72836502 | 31,407 | | - |
| Office of Integrative Activities | 47.083 | | University of Southern California | 88919743 | 159,042 | 190,449 | - |
| Total National Science Foundation | | | | | <u>16,209,661</u> | <u>16,209,661</u> | <u>2,069,249</u> |
| Securities and Exchange Commission: | | | | | | | |
| Direct Awards: | | | | | | | |
| Securities Investigation of Complaints and SEC Information | 58.001 | | | | 12,627 | 12,627 | - |
| Total Securities and Exchange Commission | | | | | <u>12,627</u> | <u>12,627</u> | <u>-</u> |
| Small Business Administration: | | | | | | | |
| Direct Awards: | | | | | | | |
| Small Business Development Centers | 59.037 | | | | 655,713 | 655,713 | - |
| Total Small Business Administration | | | | | <u>655,713</u> | <u>655,713</u> | <u>-</u> |
| U.S. Department of Veterans Affairs | | | | | | | |
| Direct Awards: | | | | | | | |
| Veterans Rehabilitation Alcohol and Drug Dependence | 64.019 | | | | 544 | 544 | - |
| Pass-through Awards: | | | | | | | |
| Grants to States for Construction of State Home Facilities | 64.005 | | Department of Veterans Affairs | PO#518-C64077 | 24,895 | 24,895 | - |
| Total U.S. Department of Veterans Affairs | | | | | <u>25,439</u> | <u>25,439</u> | <u>-</u> |
| Environmental Protection Agency: | | | | | | | |
| Direct Awards: | | | | | | | |
| Great Lakes Program | 66.469 | | | | 90,569 | 90,569 | - |
| P3 Award: National Student Design Competition for Sustainability | 66.516 | | | | 14,578 | 14,578 | - |
| Pass-through Awards: | | | | | | | |
| Full-Scale Assessment of Non-proprietary Passive Nitrogen Removing Septic Systems | 66.RD | 00A00249 | Barnstable County | 00A00249 | 34,272 | 34,272 | - |
| US EPA Region 1 Southeast New England Program for Coastal Watershed | 66.RD | 00A00252 | Mass Audubon | 00A00252 | 7,507 | 7,507 | - |
| PCB Monitoring after Sediment Capping | 66.RD | 3334792 | Enviro | 3334792 | 180 | 180 | - |
| Charlestown Coastal Watershed Protection and Restoration Program | 66.RD | 56,000.6200.000 | Town of Charlestown | 56,000.6200.000 | 44,861 | 44,861 | - |
| Healthy Communities Grant Program | 66.110 | | Rhode Island Department of Environmental Management | RIDEM 7.2.15 | 71,140 | 71,140 | - |
| Southeast New England Coastal Watershed Restoration | 66.129 | | International Assoc. of Oil & Gas Produce | JIP22-III-15-11 | 51,598 | 51,598 | - |
| Water Pollution Control State, Interstate, and Tribal Program Support | 66.419 | | Rhode Island Department of Transportation | STP-SDRP(004) | 87,597 | 87,597 | - |
| National Estuary Program | 66.456 | | New England Interstate Water Pollution | CE96184201/2014-025 | 53,960 | 53,960 | - |
| Performance Partnership Grants | 66.605 | | Rhode Island Department of Environmental Management | PO# 3341236 | 13,287 | 13,287 | - |
| Total Environmental Protection Agency | | | | | <u>469,549</u> | <u>469,549</u> | <u>-</u> |

The accompanying notes are an integral part of this schedule.

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

Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

| | CFDA Number | Additional Award Identification Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Total by Program | Passed Through to Subrecipients |
|--|----------------|---|--|-------------------------------------|-------------------------|---------------------|---------------------------------------|
| RESEARCH AND DEVELOPMENT CLUSTER - CONTINUED | | | | | | | |
| U.S. Nuclear Regulatory Commission: | | | | | | | |
| Direct Awards: | | | | | | | |
| U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | 77.008 | | | | \$ 23,130 | \$ 23,130 | \$ - |
| Total U.S. Nuclear Regulatory Commission | | | | | 23,130 | 23,130 | - |
| U.S. Department of Energy: | | | | | | | |
| Direct Awards: | | | | | | | |
| Conservation Resource and Development | 81.086 | | | | 44,893 | 44,893 | - |
| Defense Nuclear Nonproliferation Research | 81.113 | | | | 21,779 | 21,779 | - |
| Pass-through Awards: | | | | | | | |
| Office of Science Financial Assistance Program | 81.049 | | Brown University | 00000475/PO# P276735 | 546,798 | | - |
| Office of Science Financial Assistance Program | 81.049 | | Pennsylvania State University | 5027-URI-DOE-1090 | 90,166 | 636,964 | - |
| Conservation Resource and Development | 81.086 | | Calstart | FS3-16-3-18 | 8,608 | | - |
| Conservation Resource and Development | 81.086 | | Plug In America | URI/Lucht | 3,953 | 12,561 | - |
| Total U.S. Department of Energy | | | | | 716,197 | 716,197 | - |
| U.S. Department of Education: | | | | | | | |
| Direct Awards: | | | | | | | |
| Undergraduate International Studies and Foreign Language Programs | 84.016 | | | | 12,488 | 12,488 | - |
| Pass-through Awards: | | | | | | | |
| Special Education- Grants for Infants and Families | 84.181 | | Rhode Island College | 80000826-01A | 73,071 | 73,071 | - |
| Grants for State Assessments and Related Activities | 84.369 | | Rhode Island Department of Education | 3514142-1 | 24,369 | 24,369 | - |
| Statewide Longitudinal Data Systems | 84.372 | | Rhode Island Board of Governors for Higher Education | 2725-18802-601 | 8,612 | | - |
| Statewide Longitudinal Data Systems | 84.372 | | Rhode Island Department of Education | 3514139-1 | 721 | 9,333 | - |
| Total U.S. Department of Education | | | | | 119,261 | 119,261 | - |
| U.S. Department of Health and Human Services: | | | | | | | |
| Direct Awards: | | | | | | | |
| Environmental Health | 93.113 | | | | 89,046 | 89,046 | - |
| Research and Training in Complementary and Integrative Health | 93.213 | | | | 168,730 | 168,730 | - |
| Advanced Nursing Education Workforce Grant Program | 93.247 | | | | 450,960 | 450,960 | 39,604 |
| Occupational Safety and Health Program | 93.262 | | | | 383,372 | 383,372 | 165,332 |
| Alcohol Research Programs | 93.273 | | | | 580,956 | 580,956 | 64,182 |
| Drug Abuse and Addiction Research Programs | 93.279 | | | | 710,943 | 710,943 | - |
| Discovery and Applied Research for Technological Innovations to Improve Human Health | 93.286 | | | | 191,048 | 191,048 | - |
| Trans-NIH Research Support | 93.310 | | | | 302,032 | 302,032 | - |
| Cancer Cause and Prevention Research | 93.393 | | | | 92,916 | 92,916 | - |
| Developmental Disabilities Basic Support and Advocacy Grants | 93.630 | | | | 451,240 | 451,240 | 322,353 |
| Blood Diseases and Resources Research | 93.839 | | | | 13,529 | 13,529 | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | | | 39,091 | 39,091 | - |
| Allergy and Infectious Diseases Research | 93.855 | | | | 2,758,594 | 2,758,594 | 1,760,128 |
| Microbiology and Infections Diseases | 93.856 | | | | 60,613 | 60,613 | - |
| Biomedical Research and Research Training | 93.859 | | | | 5,667,367 | 5,667,367 | 2,901,306 |
| Child Health and Human Development Extramural Research | 93.865 | | | | 1,100,805 | 1,100,805 | 303,833 |
| Aging Research | 93.866 | | | | 42,432 | 42,432 | - |
| Medical Library Assistance | 93.879 | | | | 3,428 | 3,428 | - |
| PPHF Geriatric Education Centers | 93.969 | | | | 918,930 | 918,930 | 306,596 |
| Pass-through Awards: | | | | | | | |
| Pharmacoeconomic Aspects of Opioid Utilization | 93.RD | 3463027 | Rhode Island Department of Health | 3463027 | 14,475 | 14,475 | - |
| Spatially Scalable Integrated Tick Vector/Reservoir Management | 93.RD | CDC2016A | Western Connecticut State University | CDC2016A | 59,317 | 59,317 | - |
| RI DHS Training and Consult Initiative | 93.RD | SDU 16-01 | Rhode Island Department of Health | SDU 16-01 | 1,553 | 1,553 | - |

The accompanying notes are an integral part of this schedule.

UNIVERSITY OF RHODE ISLAND
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Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

| | CFDA Number | Additional Award Identification Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Total by Program | Passed Through to Subrecipients |
|---|----------------|---|---|-------------------------------------|-------------------------|---------------------|---------------------------------------|
| RESEARCH AND DEVELOPMENT CLUSTER - CONTINUED | | | | | | | |
| U.S. Department of Health and Human Services (Continued): | | | | | | | |
| Pass-through Awards (Continued): | | | | | | | |
| Lifespan Respite Care Program | 93.072 | | Rhode Island Department of Elderly Affairs | 2016-2447-1232-1067 | \$ 23,057 | \$ 23,057 | \$ - |
| Food and Drug Administration Research | 93.103 | | Rhode Island Department of Health | 3510174-2 | 9,940 | 9,940 | - |
| Area Health Education Centers | 93.107 | | Brown University | 00000574 PO#P281714 | 70,980 | 70,980 | - |
| Environmental Health | 93.113 | | Harvard University | 114185-102737 | 30,345 | 30,345 | - |
| NIEHS Superfund Hazardous Substances Basic Research and Education | 93.143 | | Brown University | 00000846 | 23,488 | 23,488 | - |
| Research on Health Care Costs, Quality, and Outcomes | 93.226 | | Boston University Medical Center | 0370901 | 10,178 | 10,178 | - |
| Mental Health Research Grants | 93.242 | | University of North Carolina - Greensboro | 20110511.1 | 158,219 | - | - |
| Mental Health Research Grants | 93.242 | | Rhode Island Hospital | 7137207 | 75,597 | 233,816 | - |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | Rhode Island Department of Behavioral Healthcare, Developmental Disabilities and Hospitals | 1U79SP020159-01 | 121,566 | - | - |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | Rhode Island Department of Behavioral Healthcare, Developmental Disabilities and Hospitals | 947922 | 67,603 | - | 19,083 |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | Rhode Island Department of Behavioral Healthcare, Developmental Disabilities and Hospitals | Healthy Transitions- | 155,637 | - | 27,769 |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | Rhode Island Department of Behavioral Healthcare, Developmental Disabilities and Hospitals | LOCAL LEVEL EVALUATI | 157,545 | - | - |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | Rhode Island Department of Behavioral Healthcare, Developmental Disabilities and Hospitals | PO 3502193 | 40,188 | - | - |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | Community Care Alliance | URI/Stein | 18,654 | 561,193 | - |
| Drug Abuse and Addiction Research Programs | 93.279 | | University of Connecticut - Avery Point | 130219 | 48,638 | - | - |
| Drug Abuse and Addiction Research Programs | 93.279 | | Bay State Medical Center | 15-260 | 8,109 | 56,747 | - |
| Nursing Research | 93.361 | | Yale University | M17A12609(A10935) | 114,206 | 114,206 | - |
| Cancer Research Manpower | 93.398 | | Brown University | 00000941 | 13,175 | 13,175 | - |
| Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review | 93.511 | | University of Massachusetts Medical School | WA00540168 | 93,429 | 93,429 | - |
| Temporary Assistance for Needy Families | 93.558 | | Rhode Island Department of Human Services | 3477045-1 | 2,494 | 2,494 | - |
| The Affordable Care Act - Medicaid Adult Quality Grants | 93.609 | | Executive Office of Health and Human Services | No.AMOG 14/15-003 | 69,365 | 69,365 | - |
| Medical Assistance Program | 93.778 | | State of Rhode Island | 3491930 | 209,776 | 209,776 | 6,463 |
| Cardiovascular Diseases Research | 93.837 | | Brown University | 00000729/PUR-0018995 | 20,418 | - | - |
| Cardiovascular Diseases Research | 93.837 | | University of North Carolina - Chapel Hill | 5050218 | (22,339) | - | - |
| Cardiovascular Diseases Research | 93.837 | | Tufts University | SU0166 | 15,171 | - | - |
| Cardiovascular Diseases Research | 93.837 | | Brown University | SUB AWARD# 00000729 | 70,771 | - | - |
| Cardiovascular Diseases Research | 93.837 | | University of North Carolina - Chapel Hill | SUBAWARD NO. 5104378 | 88,829 | 172,850 | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | University of California - Los Angeles | 1561 G RB069 | 31,349 | 31,349 | - |
| Allergy and Infectious Diseases Research | 93.855 | | Harvard University | 114170-5102735 | 30,377 | - | - |
| Allergy and Infectious Diseases Research | 93.855 | | University of California - Davis | SUB. 201303042-03 | 58,202 | 88,579 | - |
| Biomedical Research and Research Training | 93.859 | | Brown University | 00000938 | 33,479 | - | - |
| Biomedical Research and Research Training | 93.859 | | Brown University | 00001023 | 66,846 | - | - |
| Biomedical Research and Research Training | 93.859 | | Brown University | 00001044 | 10,116 | - | - |
| Biomedical Research and Research Training | 93.859 | | Yale University | M16A12388 (A10553) | 224,747 | 335,188 | - |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | | Rhode Island Department of Behavioral Healthcare, Developmental Disabilities and Hospitals | 2B08TI010046-12 | 3,605 | 3,605 | - |
| Total U.S. Department of Health and Human Services | | | | | <u>16,255,137</u> | <u>16,255,137</u> | <u>5,916,649</u> |
| Corporation for National and Community Service: | | | | | | | |
| Pass-through Awards: | | | | | | | |
| AmeriCorps | 94.006 | | Jumpstart for Young Children, Inc. | 340200 | 69,233 | - | - |
| AmeriCorps | 94.006 | | Jumpstart for Young Children, Inc. | 340200 JS-Site#34 | 10,929 | 80,162 | - |
| Total Corporation for National and Community Service | | | | | <u>80,162</u> | <u>80,162</u> | <u>-</u> |
| U.S. Department of Homeland Security: | | | | | | | |
| Direct Awards: | | | | | | | |
| State and Local Homeland Security National Training Program | 97.005 | | | | 226,262 | 226,262 | 41,850 |

The accompanying notes are an integral part of this schedule.

UNIVERSITY OF RHODE ISLAND
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Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

| | CFDA Number | Additional Award Identification Number | Pass-Through Entity | Pass-Through Entity Award Number | Federal Expenditures | Total by Program | Passed Through to Subrecipients |
|--|----------------|---|--|-------------------------------------|------------------------------|------------------------------|---------------------------------------|
| RESEARCH AND DEVELOPMENT CLUSTER - CONTINUED | | | | | | | |
| U.S. Department of Homeland Security (Continued): | | | | | | | |
| Pass-through Awards: | | | | | | | |
| Centers for Homeland Security | 97.061 | | University of North Carolina - Chapel Hill | 5101662 | \$ 352,120 | | \$ - |
| Centers for Homeland Security | 97.061 | | Northeastern University | SUB 505035-78059 | 766,005 | 1,118,125 | 69,460 |
| Total U.S. Department of Homeland Security | | | | | <u>1,344,387</u> | <u>1,344,387</u> | <u>111,310</u> |
| Agency for International Development: | | | | | | | |
| Direct Awards: | | | | | | | |
| USAID Foreign Assistance for Programs Overseas | 98.001 | | | | 7,496,314 | 7,496,314 | 2,399,493 |
| Pass-through Awards: | | | | | | | |
| Environment Sector Review | 98.RD | GEM52-UIR-1 | The Cadmus Group, Inc. | GEM52-UIR-1 | 2,528 | 2,528 | - |
| USAID Foreign Assistance for Programs Overseas | 98.001 | | World Fish | MOUWF 412015 | 35,807 | | - |
| USAID Foreign Assistance for Programs Overseas | 98.001 | | University of Connecticut Avery Point | SUBAWARD 43878 | 11,443 | | - |
| USAID Foreign Assistance for Programs Overseas | 98.001 | | PACT | USAID 612-A-14-00004 | 902,189 | 949,439 | 76,061 |
| Total Agency for International Development | | | | | <u>8,448,281</u> | <u>8,448,281</u> | <u>2,475,554</u> |
| Total Research and Development Cluster | | | | | <u>\$ 66,803,884</u> | <u>\$ 66,803,884</u> | <u>\$ 11,890,267</u> |
| Total Expenditures of Federal Awards | | | | | <u>\$ 197,052,604</u> | <u>\$ 197,052,604</u> | <u>\$ 11,890,267</u> |

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Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2017

Note 1 - **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of University of Rhode Island (the “University”) under programs of the Federal Government for the year ended June 30, 2017. The information on this Schedule is prepared 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.

Note 2 - **Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

Note 3 - **Indirect Cost Rate**

The University has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - **Federal Student Loan Programs**

University Administered Loan Programs

The federal student loan programs listed subsequently are administered directly by the University and balances and transactions relating to these programs are included in the University’s basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding and administrative costs incurred at June 30, 2017 consists of:

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Notes to the Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2017

Note 4 - **Federal Student Loan Programs - Continued**

University Administered Loan Programs - Continued

| CFDA Number | Program Name | Outstanding Balance at June 30, 2017 | Administrative Costs |
|----------------|---|--|-------------------------|
| 84.038 | Federal Perkins Loan | \$ 8,051,830 | \$ - |
| 93.342 | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students | \$ 1,629,534 | \$ - |
| 93.364 | Nursing Student Loans | \$ 1,475,929 | \$ - |

There were \$39,409 of federal capital contributions received and \$4,379 of match by the University for the Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students during the current year.

Direct Student Loan Program

The University disbursed \$98,697,424 of loans under the Federal Direct Student Loans program, which include Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. The University is only responsible for the performance of certain administrative duties and, accordingly, there are no significant continuing compliance requirements and these loans are not included in the University's financial statements.

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Schedule of Findings and Questioned Costs

Year Ended June 30, 2017

Section I – Summary of Auditors’ Results:

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes no

Noncompliance material to the financial statements noted? yes no

Federal Awards

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

Internal control over major programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes no

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? yes no

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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Identification of Major Programs

| Name of Federal Program or Cluster | CFDA Number |
|--|---------------|
| Student Financial Assistance Cluster | |
| Federal Supplemental Educational Opportunity Grant Program | 84.007 |
| Federal Work-Study Program | 84.033 |
| Federal Perkins Loan Program | 84.038 |
| Federal Pell Grant Program | 84.063 |
| Federal Direct Student Loans | 84.268 |
| Teacher Education Assistance for College and Higher Education (TEACH) Grants | 84.379 |
| Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students | 93.342 |
| Nursing Student Loans | 93.364 |

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

\$14,600,000

Auditee qualified as a low-risk auditee?

 x yes no

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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Section II – Financial Statement Findings:

None

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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Section III – Federal Award Findings and Questioned Costs:

Finding number: 2017-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #'s: 84.063, 84.268
Award year: 2017

Criteria

According to 34 CFR Section 685.309(b)(2):

A school shall, unless it expects to submit its next student status confirmation report to the Secretary within the next sixty days, notify the Secretary within thirty days if it discovers that a Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who:

- i. Enrolled at that school but has ceased to be enrolled on at least a half-time basis;
- ii. Has been accepted for enrollment at that school but failed to enroll on at least a half-time basis for the period for which the loan was intended; or
- iii. Has changed his or her permanent address.

The Dear Colleague Letter GEN-12-6 issued by the U.S. Department of Education on March 30, 2012 states that in addition to student loan borrowers, Enrollment Reporting files will include two additional groups of students: Pell Grant and Perkins Loan recipients.

Condition

The Federal Government requires the University to report student enrollment changes to the National Student Loan Data System (“NSLDS”) within sixty days. Out of a sample of sixty-one students with enrollment status changes, two students’ effective dates were reported incorrectly to NSLDS.

Cause

The Enrollment Services department did not have effective policies and procedures in place for the manual entry of effective dates to NSLDS, which minimize the risk of human error for reporting.

Effect

Withdrawal dates were not reported correctly which may result in the students entering repayment status later than the required timeframe.

Questioned Costs

N/A

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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2017

Perspective

Our sample was not, and was not intended to be, statistically valid. Of sixty-one students selected for testing, 2 students, or 3% of our sample, were determined to have a status change not reported timely to the NSLDS.

Identification as a Repeat Finding, if applicable

N/A

Recommendation

We recommend that the Enrollment Services department review and update or implement policies and procedures for manual entries of effective dates for NSLDS reporting.

Views of Responsible Officials

The University agrees with the finding that 2 students in the sample were not reported in a timely manner to the NSLDS. In our view, it is prudent to immediately implement the aforementioned corrective action plan to ensure timely reporting for these students.

Management's Summary Schedule of Prior Audit Finding

Year Ended June 30, 2017

Finding number: 2016-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #'s: 84.063, 84.268, 84.379
Award year: 2016

Condition

The Federal Government requires the University to report student enrollment changes to the National Student Loan Data System ("NSLDS") within sixty days.

Award Year 2016:

Out of a sample of forty students with enrollment status changes, two student changes were not reported in a timely manner to the NSLDS. For those students, the timeframe to report the status was 91 and 95 days. Two student changes were not reported to the NSLDS at all.

Award Year 2015:

Out of a sample of forty students with enrollment status changes, fifteen of the students' changes were not reported in a timely manner to the NSLDS. For those students, the timeframe to report the status ranged from 10-38 days late. Four students' status changes were not reported to the NSLDS at all.

Award Year 2014:

Out of a sample of forty students with enrollment status changes, three of the students' changes were not reported in a timely manner to the NSLDS. For those three students, the timeframe to report the status ranged from 11-125 days late.

Current Year Status:

Corrective action was taken in the current year. The auditors' test in this area resulted in no findings.

Management's Summary Schedule of Prior Audit Finding - Continued

Year Ended June 30, 2017

Finding number: 2016-002
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #'s: 84.063
Award year: 2016

Condition

Federal regulations require institutions to report to the Federal Government's Common Origination and Disbursement System ("COD") payments to students for Federal Pell Grants within 15 days of disbursement to students.

Award Year 2016:

Out of a sample of 40 students, the University reported the disbursement of Pell funds for one student late. The disbursement was reported 6 days past the required reporting date.

Current Year Status:

Corrective action was taken in the current year. The auditors' test in this area resulted in no findings.

Finding number: 2016-003
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #'s: Multiple
Award year: 2016

Condition

If an institution credits a student's account at the institution with a Direct Loan, Federal Perkins Loan, or TEACH Grant program funds, the institution must notify the student or parent no earlier than 30 days before and 30 days after the disbursement of the funds.

Award Year 2016:

The University did not send notification of Fall 2015 disbursements until June 2016.

Current Year Status:

Corrective action was taken in the current year. The auditors' test in this area resulted in no findings.

Management's Corrective Action Plan

Year Ended June 30, 2017

Finding number: 2017-001
Federal agency: U.S. Department of Education
Programs: Student Financial Assistance Cluster
CFDA #'s: 84.063, 84.268
Award year: 2017

In Spring of 2016, the Office of Enrollment Services-Registrar area implemented manual updates to NSC and NSLDS. In the case of student 100548075 the correct information was forwarded by email for manual update to NSLDS. Unfortunately, the email was missed and the update was not processed.

In the short term, to help reduce the chance of future missed updates, the Enrollment Services-Registrar area proposes adding a column to our tracking spreadsheet for a signoff of this process. This can be implemented immediately and requires no IT resources or system set-up.

In the long term, the Enrollment Services-Registrar area proposes that a workflow within PeopleSoft be developed with our IT Department to route Leave of Absences, Withdrawals, and Petitions to the appropriate individuals for processing. Additional capability for functional users will be available in the next upgrade to PeopleSoft scheduled for rollout in late 2018 early 2019. Developing such a tool will minimize the possibility of this type of error. The Enrollment Services-Registrar area feels this is a worthwhile long-term solution and should be a prioritized goal with IT to develop.

Regarding student 100515011, the Enrollment Services-Registrar area confirmed the student's last date of attendance as 11/16/2016 and that date was correctly recorded in term history as the last date of attendance on all enrollment screens. That date was also properly sent to NSLDS. It is recognized that there was an inconsistency in the date of withdrawal of 11/15/2016. It was determined that this was due to a dropdown date processing error. We have reviewed the business practices with all involved with an emphasis on the need for consistency in processing dates on all screens used for internal and external reporting of enrollment.

Contact Person

Bonnie Saccucci
Director-Financial Aid