

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, 2018

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, 2018

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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, 2018. 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, 2018.

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.

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, 2018. We issued our report thereon dated September 30, 2018, 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 Drew, P.C.

**Certified Public Accountants
Braintree, Massachusetts**

November 30, 2018

(except for the Schedule of Expenditures of Federal Awards, for which the date is September 30, 2018)



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
Providence, Rhode Island

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, 2018, the related statements of revenues and expenses, 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 of Rhode Island's basic financial statements and have issued our report thereon dated September 30, 2018. 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, 2018. Our report includes a reference to other auditors who audited the financial statements of the University of Rhode Island Foundation, Inc. and the University of Rhode Island Research 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 of Rhode Island'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 of Rhode Island'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 entity'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 30, 2018

**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, 2018

	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				865,548	865,548	-
Federal Perkins Loan Program (beginning of year)	84.038				9,457,115	-	-
Federal Perkins Loan Program (current year expenditures)	84.038				320,000	9,777,115	-
Federal Pell Grant Program	84.063				16,822,059	16,822,059	-
Federal Direct Student Loans	84.268				90,335,716	90,335,716	-
Teacher Education Assistance for College and Higher Education (TEACH) Grants	84.379				4,000	4,000	-
					<u>119,059,157</u>	<u>119,059,157</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				1,991,356	-	-
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Student (current year expenditures)	93.342				431,493	2,422,849	-
Nursing Student Loans (beginning of year)	93.364				1,821,428	-	-
Nursing Student Loans (current year expenditures)	93.364				395,075	2,216,503	-
					<u>4,639,352</u>	<u>4,639,352</u>	-
Total Student Financial Assistance Cluster					<u>123,698,509</u>	<u>123,698,509</u>	-
RESEARCH AND DEVELOPMENT CLUSTER							
U.S. Department of Agriculture:							
Direct Awards:							
Northeast Climate Hub	10.RD	G24493093001			368	-	-
Electromagnetic Field Impacts on American Eel Movement and Migration	10.RD	140M0118C0001			43,699	44,068	-
Agricultural Research-Basic and Applied Research	10.001				31,750	31,750	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025				44,579	44,579	-
Federal-State Marketing Improvement Program	10.156				28,550	28,550	-
Payments to Agriculture Experiment Stations Under the Hatch Act	10.203				1,960,121	1,960,121	-
Agricultural and Rural Economic Research, CAs and Collaborations Integrated Programs	10.250				13,903	13,903	-
Agriculture and Food Research Initiative (AFRI)	10.310				-	-	-
Crop Protection and Pest Management Competitive Grant Program	10.329				678,624	678,624	80,720
Crop Insurance Education in Targeted States	10.458				143,083	143,083	-
Cooperative Extension Service	10.500				76,450	76,450	-
Forest Health Protection	10.680				1,636,738	1,636,738	-
Soil and Water Conservation	10.902				(11)	(11)	-
Soil Survey	10.903				40,348	40,348	4,746
Environmental Quality Incentives Program	10.912				30,425	30,425	-
Regional Conservation Partnership Program	10.932				19,445	19,445	-
Technical Agricultural Assistance	10.960				5,274	5,274	-
					<u>453,559</u>	<u>453,559</u>	-
Pass-through Awards:							
Department of Agriculture with no CDFA	10.RD	NRSP-8: Auburn- Eval	Auburn University	NRSP-8: Auburn- Eval	9,947	9,947	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		University of Connecticut - Storrs	119005	3,890	3,890	-
Federal-State Marketing Improvement Program	10.156		Rhode Island Department of Environmental Management	3557019	12,216	12,216	-
Specialty Crop Block Grant Program - Farm Bill	10.170		Rhode Island Department of Environmental Management	Contract #012-022	1,065	-	-
Specialty Crop Block Grant Program - Farm Bill	10.170		Rhode Island Department of Environmental Management	Contract #015-022	9,244	10,308	-
Grants for Agricultural Research, Special Research Grants	10.200		University of Maryland	28598-Z5659005	48,851	-	-
Grants for Agricultural Research, Special Research Grants	10.200		University of Maine	UMS-1090	8,365	57,216	-
Sustainable Agricultural Research and Education	10.215		University of Vermont	GNE16-136-29994	9,948	-	-
Sustainable Agricultural Research and Education	10.215		University of Vermont	LNE15-342-29994	68,214	-	13,067
Sustainable Agricultural Research and Education	10.215		University of Vermont	GNE17-145-31064	6,750	-	-
Sustainable Agricultural Research and Education	10.215		Eastern Connecticut Conservation District	ONE 16-279C-29994	2,034	-	-
Sustainable Agricultural Research and Education	10.215		University of Vermont	ONE17-291-31064	12,082	-	-
Sustainable Agricultural Research and Education	10.215		University of Vermont	ONE17-304-31064	12,561	-	-
Sustainable Agricultural Research and Education	10.215		University of Vermont	SNE16-12-31064	16,688	-	-

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, 2018

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	SNE16-12-31064	\$ 12,845	\$ 141,121	\$ -
Integrated Programs	10.303	University of Connecticut Storrs	Subaward #76428	39,094	39,094	-
Homeland Security Agricultural	10.304	Cornell University	80289-10775	22,484	22,484	-
Organic Agriculture Research and Extension Initiative	10.307	West Virginia University	#12-638-URI50078435	56,764	56,764	-
Agriculture and Food Research Initiative (AFRI)	10.310	North Carolina University	2015-0097-08	6,980	-	-
Agriculture and Food Research Initiative (AFRI)	10.310	University of Vermont	28976 SUB 51706	2,276	-	-
Agriculture and Food Research Initiative (AFRI)	10.310	University of Washington	UWSC10287	45,435	-	-
Agriculture and Food Research Initiative (AFRI)	10.310	State University of New York	550-1125193-71549	48,634	103,324	-
Crop Protection and Pest Management Competitive Grants Program	10.328	University of Massachusetts, Amherst	18 10161A00	18,868	18,868	-
Cooperative Extension Service	10.458	National Crop Insurance Services	Risk Management	108,333	108,333	-
Cooperative Extension Service	10.500	University of Connecticut Storrs	99414	4,911	-	-
Cooperative Extension Service	10.500	Kansas State University	S17120.01	14,535	-	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.500	Kansas State University	S17120.01	6,647	26,093	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rhode Island Department of Human Services	2477045-1	9,308	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rhode Island Department of Human Services	3547495-1	1,981	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rhode Island Department of Human Services	3406394	391,520	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rhode Island Department of Human Services	3406914	151,523	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rhode Island Department of Human Services	3557600-01	746,262	-	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rhode Island Department of Human Services	3559155-1	340,659	1,641,252	-
Regional Conservation Program	10.930	Connecticut Council on Soil & Water Conservation		32,997	32,997	-
Regional Conservation Partnership Program	10.932	Rhode Island Resource Conservation & Development		23,018	23,018	-
Total U.S. Department of Agriculture				<u>7,513,833</u>	<u>7,513,833</u>	<u>85,466</u>
U.S. Department of Commerce:						
Direct Awards:						
PIES: Release Accessories for CIMAS	11.RD	EE-133R-16-SU-1184		1,068	-	-
Partnership with URI Inner Space to Support Ocean Exploration 2015-2016 Season	11.RD	WC133R17SU0143		56,713	57,781	48,976
Ocean Exploration	11.011			205,790	205,790	-
Sea Grant Support	11.417			2,784,217	2,784,217	474,069
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements	11.427			175,721	175,721	48,106
Climate and Atmospheric Research	11.431			89,519	89,519	-
Marine Fisheries Initiative	11.433			73,180	73,180	17,172
Unallied Management Projects	11.454			8,263	8,263	-
Congressionally-Identified Awards and Projects	11.469			3,359	3,359	-
Unallied Science Program	11.472			127,108	127,108	-
Science, Technology, Business and/or Education Outreach	11.620			3,119	3,119	-
Pass-through Awards:						
Modeling Tsunami Inundation and Hazard for the US East Coast	11.RD	41944	University of Delaware	41944	278	-
Partner Network Analysis of Agencies and Orgs that Collaborate with the National Winter Center	11.RD	NOAA-0040/03	Eastern Research Group	NOAA - 0040/03	38,309	-
Industry Based Survey on Black Sea Bass Utilizing Ventless Traps	11.RD	Subcontract 2013-11-01	Fisheries Specialists	Subcontract 2013-11-01	15,021	53,608
Ocean Exploration	11.011		Ocean Exploration Trust	60105	85,024	85,024
Integrated Ocean Observing Systems	11.012		Northeastern Regional Association of Coastal Ocean Observing Systems	A002-003	2,898	-
Integrated Ocean Observing Systems	11.012		Northeastern Regional Association of Coastal Ocean Observing Systems	A008-003	51,507	-
Integrated Ocean Observing Systems	11.012		Rutgers University	655453	17,455	-
Integrated Ocean Observing Systems	11.012		Rutgers University	S1568768	(1,908)	69,952
Sea Grant Support	11.417		University of Puerto Rico	2016-2017-006	11,652	-
Coastal Zone Management Administrative Awards	11.419		Restore America's Estuaries	2016-URI-01	15,960	-
Coastal Zone Management Administrative Awards	11.419		Rhode Island Coastal Resource Management Council	NA17NOS4190172 NOAA	46,571	62,531
Coastal Zone Management Estuarine Research Reserves	11.420		Rhode Island Department of Environmental Management	NE5001070-0405-030	1,485	1,485
Meteorologic and Hydrologic Modernization Development	11.467		University of Delaware	44585	57,693	-
Meteorologic and Hydrologic Modernization Development	11.467		University of Delaware	47742	24,381	82,074
Coastal Services Center	11.473		Cape Cod Commission	URU/Opaluch	75,300	-
Coastal Services Center	11.473		Northeastern Regional Association of Coastal Ocean Observing Systems	A007-003	5,551	80,851
Total U.S. Department of Commerce				<u>3,975,234</u>	<u>3,975,234</u>	<u>602,723</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, 2018

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 Defense:						
Direct Awards:						
Basic and Applied Scientific Research	12.300			\$ 2,854,042	\$ 2,854,042	\$ 92,646
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351			251,850	251,850	-
Military Medical Research and Development	12.420			483,299	483,299	156,096
Basic Scientific Research	12.431			37,533	37,533	-
Basic, Applied, and Advanced Research in Science and Engineering	12.630			156,600	156,600	-
Air Force Defense Research Sciences Program	12.800			445,147	445,147	-
Pass-through Awards:						
CI-FY14 to FY18 Continuing Enterprise GIS Database	12.RD	#3324473, FY14-FY18	Rhode Island Army National Guard	32,780		-
HSS Propel LLC 2015 Stitchless Seam	12.RD	PO 429	Propel LLC	3,966	36,746	-
Collaborative Research and Development	12.140		Regents of New Mexico State University	70,590	70,590	-
Basic and Applied Scientific Research	12.300		Creare LLC	92,249		-
Basic and Applied Scientific Research	12.300		McLaughlin Research Corporation	1222.0058.001.03000	2,218	-
Basic and Applied Scientific Research	12.300		Massachusetts Institute of Technology	5710003986	23,993	-
Basic and Applied Scientific Research	12.300		University of Connecticut Storrs	165273	84,651	-
Basic and Applied Scientific Research	12.300		Massachusetts Institute of Technology	PO #4502114933	286,151	-
Basic and Applied Scientific Research	12.300		Yardney Technical Products	PO #1484916	(4)	-
Basic and Applied Scientific Research	12.300		McLaughlin Research Corporation	PO-17-0800	9,837	444,890
Basic Scientific Research	12.431		3TEX, Inc.	3Tex Topic No: AO	8,729	8,729
The Language Flagship Grants to Institutions of Higher Education	12.550		Institute for International Education	0054UR118-CHN280-P01	276,423	-
The Language Flagship Grants to Institutions of Higher Education	12.550		Institute for International Education	0054UR118-SCC280-P02	(25,400)	-
The Language Flagship Grants to Institutions of Higher Education	12.550		Institute for International Education	0054UR118SSC-280-P03	94,715	-
The Language Flagship Grants to Institutions of Higher Education	12.550		Institute for International Education	0054UR118SSC-280-P04	161,300	507,038
Air Force Defense Research Sciences Program	12.800		Cherokee Nation Technology Solutions	#CNTS RFP 15SA15037	33,544	-
Air Force Defense Research Sciences Program	12.800		Cherokee Nation Technology Solutions	0115700-0003	14,723	-
Air Force Defense Research Sciences Program	12.800		Cherokee Nation Technology Solutions	CNTS RFQ155A15017-..	(618)	-
Air Force Defense Research Sciences Program	12.800		TRITON Systems, Inc.	TSI-2550-18-107647	15,791	-
Air Force Defense Research Sciences Program	12.800		Electro Standards Laboratories	W911NF-17-C-0075	52,138	-
Air Force Defense Research Sciences Program	12.800		Defense Engineering Corporation	PO10190Proj-J030	69,716	-
Total U.S. Department of Defense				5,481,758	5,481,758	248,742
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)	-
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		Rhode Island Office of Housing & Community Development	11/URI/DR-01	164,866	112,943
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269		Rhode Island Coastal Resources Management Council	3402481	152,065	152,065
Total U.S. Department of Housing and Urban Development				265,008	265,008	-
U.S. Department of Interior:						
Direct Awards:						
Identifying Indicators of Offshore Wind Benefits	15.RD	M16PC00016		173,964		-
BPA to Cover Overhead Costs of USGA Field Station at URI	15.RD	G17PA00033		283	174,248	-
Hurricane Sandy Disaster Relief-Coastal Resiliency Grants	15.153			252,767	252,767	57,598

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, 2018

CFDA Number	Additional Award Identification Number	Pass-Through Entity 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 - Continued:						
Direct Awards - Continued:						
	Bureau of Ocean Energy Management (BOEM) Renewable Energy Program	15.408		\$ 51,057	\$ 51,057	\$ -
	Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	15.423		265,085	265,085	88,708
	Marine Minerals Activities-Hurricane Sandy	15.424		94,283	94,283	-
	Fish and Wildlife Management Assistance	15.608		139,355	139,355	117,150
	Migratory Bird Monitoring, Assessment and Conservation	15.655		73,634	73,634	-
	Hurricane Sandy Disaster Relief Activities-FWS	15.677		24,053	24,053	-
	Cooperative Ecosystem Studies Units	15.678		43,552	43,552	-
	Assistance to State Water Resources Research Institutes	15.805		85,283	85,283	-
	Earthquake Hazards Research and Monitoring Assistance	15.807		61,224	61,224	20,000
	National Land Remote Sensing Education Outreach	15.815		20,487	20,487	-
	Department of Interior National Park Service	15.944		1,206	1,206	-
	Cooperative Research and Training Programs- Resources of the National Park System	15.945		436,966	436,966	4,952
Pass-through Awards:						
	Underwater Acoustic Data Analysis and Measurements for the Block Island Wind Farm	15.RD	1000300000843	HDR / e2M	1000300000843	161,636
	Underwater Acoustic Data Analysis and Measurements for the Block Island Wind Farm	15.RD	1000300000288	HDR / e2M	1000300000288	58,268
	Passive Acoustic Monitoring in the Gulf of Mexico	15.RD	1000300000695	HDR / e2M	1000300000695	2,319
	The Rhode Island Historic and Archeological Geographical Information System	15.RD	3496440	Rhode Island Historical Preservation & Heritage Co	3496440	154,552
	Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	15.423		HDR / e2M	1000300000877	51,418
	Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	15.423		HDR / e2M	1000300001036	30,632
	Wildlife Restoration and Basic Hunter Education	15.611		Rhode Island Department of Environmental Management	3393473	263,132
	Wildlife Restoration and Basic Hunter Education	15.611		Rhode Island Department of Environmental Management	3393918	107,392
	Wildlife Restoration and Basic Hunter Education	15.611		Rhode Island Department of Environmental Management	3394024	119,203
	Wildlife Restoration and Basic Hunter Education	15.611		Rhode Island Department of Environmental Management	3394032	168,728
	Wildlife Restoration and Basic Hunter Education	15.611		Rhode Island Department of Environmental Management	CI - Population Ecol	113,548
	Coastal	15.630		Wildlife Management Institute	WMI Service Contract	67,573
	State Wildlife Grants	15.634		Rhode Island Department of Environmental Management	Collecting Fishers'	21,886
	State Wildlife Grants	15.634		Rhode Island Department of Environmental Management	3380685	38,835
	State Wildlife Grants	15.634		Rhode Island Department of Environmental Management	3459057	11,583
	National Land Remote Sensing Education Outreach	15.815		Rhode Island Department of Environmental Management	CI - AmericaView Af	6,268
				AmericaView		
	Total U.S. Department of Interior				<u>3,100,170</u>	<u>3,100,170</u>
						<u>288,408</u>
U.S. Department of Justice:						
Direct Awards:						
	Juvenile Justice & Delinquency Prevention	16.540			2,610	2,610
	National Institute of Justice Research, Evaluation, and Development Project Grants	16.560			162,991	162,991
Pass-through Awards:						
	National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		Central Falls School Department	2014-CK-BX-002	146,351
	Paul Coverdell Forensic Science	16.742		Rhode Island Department of Public Safety	FY16-FSIA-01	5,819
	Total U.S. Department of Justice				<u>317,770</u>	<u>317,770</u>
U.S. Department of Labor:						
Pass-through Awards:						
	WIOA Pilots, Demonstrations, and Research Projects	17.261		Rhode Island Department of Labor & Training	3511564	540,619
	Total U.S. Department of Labor				<u>540,619</u>	<u>540,619</u>
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	55,283
	Total U.S. Department of State				<u>55,283</u>	<u>55,283</u>

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, 2018

	CFDA Number	Additional Award Identification Number	Pass-Through Entity 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	\$ 33,933		\$ -
Highway Research and Development Program	20.200		Rhode Island Division of Planning	RIDOP2018	40,023	73,956	-
Highway Planning and Construction	20.205		Cornell University	78666-10717	16,959		-
Highway Planning and Construction	20.205		Rhode Island Division of Planning	CI - FY2017 Sustaini	(106)	16,853	-
Total U.S. Department of Transportation					90,809	90,809	-
National Aeronautics and Space Administration:							
Direct Awards:							
Aerospace Education Services Program	43.001				541,636	541,636	3,554
Pass-through Awards:							
Assessing Ecosystem Vulnerability to Climate Change through Optics, Imagery and Models	43.RD	5710004170	Massachusetts Institute of Technology	5710004170	40,189	40,189	-
Aerospace Education Services Program	43.001		University of Colorado Boulder	1552614	77,582		-
Aerospace Education Services Program	43.001		Woods Hole Oceanographic Institution	23164800	21,869		-
Aerospace Education Services Program	43.001		Massachusetts Institute of Technology	5710004234	2,285		-
Aerospace Education Services Program	43.001		Woods Hole Group, Inc.	23156800 / A101249	23,976		-
Aerospace Education Services Program	43.001		University of Washington	UWSC10146	1,070		-
Aerospace Education Services Program	43.001		Skidmore College	32175-2	34,807		-
Aerospace Education Services Program	43.001		West Virginia University	SUB: 14-764-URI	11,441	173,029	-
Education	43.008		Brown University	00000693	3,712		-
Education	43.008		Brown University	00000785	104,890		-
Education	43.008		Brown University	00000966	1,938		-
Education	43.008		Brown University	00001012	93,992		-
Education	43.008		Brown University	00001086	33,453		-
Education	43.008		Brown University	00001087	8,925	246,910	-
Total National Aeronautics and Space Administration					1,001,765	1,001,765	3,554
Institute of Museum and Library Science:							
Direct Awards:							
Promotion of the Humanities Challenge Grants	45.130				2,745	2,745	-
National Leadership Grants	45.312				97,146	97,146	7,161
Total Institute of Museum and Library Science					99,891	99,891	7,161
National Science Foundation:							
Direct Awards:							
Graduate Research Fellowship	47.RD	1244657			(8,499)		-
Graduate Research Fellowship	47.RD	1244657			(8,487)		-
Eco Dynamics of West Pacific Hydrothermal Vent Communities Associated with Polymetallic Engineering Grants	47.RD	1819530			18,466	1,480	-
Mathematical and Physical Sciences	47.041				1,165,986	1,165,986	-
Geosciences	47.049				409,189	409,189	-
Computer and Information Science and Engineering	47.050				5,593,607	5,593,607	191,377
Biological Sciences	47.070				1,179,806	1,179,806	-
Education and Human Resources	47.074				1,199,071	1,199,071	344,190
Polar Programs	47.076				2,051,429	2,051,429	311,691
International Science and Engineering (OISE)	47.078				157,562	157,562	-
Office of Experimental Program to Stimulate Competitive Research	47.079				1,557,087	1,557,087	925,781
Office of Integrated Activities	47.081				679,146	679,146	232,545
	47.083				1,918,833	1,918,833	476,994
Pass-through Awards:							
Equipment for Agulhas Transport Study - 1 CPIES	47.RD	AD23041	University of Miami	AD23041	34,694	34,694	-
Engineering Grants	47.041		North Carolina State University	260259A	25,240	25,240	-
Geosciences	47.050		Brown University	1141	253		-
Geosciences	47.050		University of Miami	SPC-000424	41,460		-
Geosciences	47.050		University of Southern California	76246595	110,094		-
Geosciences	47.050		Texas A&M Research Foundation	418928BA333/F001279	26,089		-
Geosciences	47.050		Texas A&M Research Foundation	F001472*TAMRF/ OD	2,685		-

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, 2018

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	Research Foundation of CUNY	40F93-F	\$ 9,866		\$ -
Geosciences	47.050	Woods Hole Oceanographic Institution	A101300	1,660		-
Geosciences	47.050	Lamont-Doherty Earth Observatory	OCE 1450528	30,275		-
Geosciences	47.050	Woods Hole Oceanographic Institution	PO# E117571	5,116		-
Geosciences	47.050	Woods Hole Oceanographic Institution	85568600	15,250	243,247	-
Polar Programs	47.078	University of Connecticut Storrs	KFS#5628610, PO13627	88,132	88,132	-
International Science and Engineering (OISE)	47.079	University of New Hampshire	16-019	404,611	404,611	-
Office of Integrative Activities	47.083	University of Southern California	88919743	233,379	233,379	-
Total National Science Foundation				16,942,499	16,942,499	2,482,579
Small Business Administration:						
Direct Awards:						
Small Business Development Centers	59.037			666,484	666,484	-
Total Small Business Administration				666,484	666,484	-
National Gallery of Art						
Pass-through Awards:						
Staff Development	63.558	Rhode Island Department of Human Services	3547495.1	2,599	2,599	-
Total National Gallery of Art				2,599	2,599	-
Environmental Protection Agency:						
Direct Awards:						
Graphene Analysis Using FE-SEM	66.RD	EP-17-Z-000012		754	754	-
Great Lakes Program	66.469			(116)	(116)	-
P3 Award: National Student Design Competition for Sustainability	66.516			166	166	-
Pass-through Awards:						
Full-Scale Assessment of Non-proprietary Passive Nitrogen Removing Septic Systems	66.RD	00A00249	Barnstable County	67,241		-
US EPA Region 1 Southeast New England Program for Coastal Watershed	66.RD	00A00252	Mass Audubon	79,903		-
Charlestown Coastal Watershed Protection and Restoration Program	66.RD	56.000.6200.000	Town of Charlestown	78,074	225,219	-
National Clean Diesel Emissions Reduction Program	66.039		Rhode Island Department of Environmental Management	2017-01	50,250	-
Healthy Communities Grant Program	66.110		Rhode Island Department of Environmental Management	URI-00A00185	56,639	-
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		Rhode Island Department of Transportation	STP-SDRP(004)	146,374	-
Capitalization Grants for Drinking Water- State Revolving Funds	66.468		Rhode Island Department of Environmental Management	3517986	160,807	-
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716		Extension Foundation	SA-2017-31	4,651	-
Total Environmental Protection Agency				644,744	644,744	-
U.S. Nuclear Regulatory Commission:						
Direct Awards:						
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008			32,677	32,677	-
Total U.S. Nuclear Regulatory Commission				32,677	32,677	-
U.S. Department of Energy:						
Direct Awards:						
Conservation Resource and Development	81.086			37,095	37,095	-
Pass-through Awards:						
Office of Science Financial Assistance Program	81.049		Brown University	00000475/PO# P276735	382,501	-
Office of Science Financial Assistance Program	81.049		Donald Danforth Plant Science Center	23021-R	74,572	-
Office of Science Financial Assistance Program	81.049		Pennsylvania State University	5027-URI-DOE-1090	103,752	560,825
Conservation Resource & Development	81.086		Calstart	FS3-16-3-18	309	-
Conservation Resource & Development	81.086		Electrification Coalition	URI/Lucht	5,373	-

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, 2018

	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 Energy - Continued:							
Pass-through Awards - Continued:							
Conservation Resource & Development	81.086		Plug In America	URI/Lucht	\$ 16,817	\$ 22,499	\$ -
Total U.S. Department of Energy					620,419	620,419	-
U.S. Department of Education:							
Direct Awards:							
Undergraduate International Studies and Foreign Language Programs	84.016				44,695	44,695	-
Pass-through Awards:							
Special Education- Grants for Infants and Families	84.181		Rhode Island College	80000826-01A	9,757	9,757	-
Improving Teacher Quality State Grants	84.367		Rhode Island Office of Postsecondary Education	S367B150034&B160034	183,708	183,708	-
Grants for State Assessments and Related Activities	84.369		Rhode Island Department of Education	3514142-1	37,851	37,851	-
Total U.S. Department of Education					276,010	276,010	-
U.S. Department of Health and Human Services:							
Direct Awards:							
Maternal and Child Health Federal Consolidated Programs	93.110				14,784	14,784	-
Environmental Health	93.113				304,312	304,312	95,286
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143				1,161,627	1,161,627	441,492
Research and Training in Complementary and Alternative Medicine	93.213				79,730	79,730	-
Advanced Nursing Education Grant Program	93.247				566,539	566,539	37,356
Occupational Safety and Health Program	93.262				541,418	541,418	225,649
Alcohol Research Programs	93.273				441,853	441,853	101,144
Drug Abuse and Addiction Research Programs	93.279				986,241	986,241	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286				37,028	37,028	-
Trans-NIH Research Support	93.310				166,561	166,561	-
National Center for Research Resources	93.389				142	142	-
Cancer Cause and Prevention Research	93.393				207,132	207,132	49,444
Cancer Biology Research	93.396				13,956	13,956	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630				408,719	408,719	407,469
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847				(565)	(565)	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853				585,203	585,203	31,619
Allergy, Immunology and Transplantation Research	93.855				1,425,347	1,425,347	330,513
Microbiology and Infectious Diseases	93.856				62,652	62,652	-
Biomedical Research and Research Training	93.859				6,326,734	6,326,734	2,768,127
Child Health and Human Development Extramural Research	93.865				936,597	936,597	292,634
Aging Research	93.866				219,266	219,266	-
Geriatric Education Centers	93.969				1,017,482	1,017,482	323,197
Pass-through Awards:							
Spatially Scalable Integrated Tick Vector/Rodent Reservoir Management	93.RD	CDC2016A	Western Connecticut State University	CDC2016A	49,569	49,569	-
Environmental Public Health and Emergency Response	93.070		Rhode Island Department of Health	RIDOH-Swindal2018	15,704	15,704	-
Lifespan Respite Care Program	93.072		Rhode Island Department of Elderly Affairs	2016-2447-1232-1067	18,010	-	-
Lifespan Respite Care Program	93.072		Rhode Island Department of Elderly Affairs	LRL10017-01-00	5,079	23,089	-
Food and Drug Administration Research	93.103		Rhode Island Department of Health	3510174-2	34,544	34,544	-
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107		Brown University	00000574 PO#P281714	15,959	-	-
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107		Brown University	1125	69,681	85,640	-
Environmental Health	93.113		Harvard University	114185-102737	22,182	22,182	-
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143		Brown University	00000846	29,289	29,289	-
Research on Health Care Costs, Quality, and Outcomes	93.226		Boston University Medical Center	0370901	10,953	10,953	-
Mental Health Research Grants	93.242		University of North Carolina-Greensboro	20110511.1	19,385	-	-
Mental Health Research Grants	93.242		Rhode Island Hospital	7137207	13,681	33,065	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		Rhode Island Department of Behavioral Healthcare, Development	1U79SP020159-01	132,735	-	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		Rhode Island Department of Behavioral Healthcare, Development	947922	18,016	-	917

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, 2018

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:						
	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Rhode Island Department of Behavioral Healthcare, Development	Healthy Transitions	\$ 131,547		\$ 34,525
93.243						
	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Rhode Island Department of Behavioral Healthcare, Development	Local level evaluation	102,864		-
93.243						
	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Rhode Island Department of Behavioral Healthcare, Development	PO 3502193	147,348		52,080
93.243						
	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Kent Center	URI/Stein	7,987		-
93.243						
	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Community Care Alliance	URI/Stein	21,864	562,362	-
93.279				90,238		-
93.279				1,396		-
93.279				55,559	147,193	-
93.361				100,794	100,794	-
93.398				13,433	13,433	-
93.558				30,833	30,833	-
93.650				48,661	48,661	-
	Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	Rhode Island Department of Health	RIDOH-Swindal/2018	431	431	-
93.753						
93.778				288,498	288,498	38,593
93.778				8,600		-
93.778				19,055	27,655	-
93.837				50,832		-
93.837				12,772		-
93.837				(76)		-
93.837				67,274	130,802	-
93.855				24,493		-
93.855				62,576	87,069	-
93.859				174,858		-
93.859				154,665		-
93.859				43,755		-
93.859				21,232		-
93.859				19,077		-
93.859				155,260		-
93.959				216,741	785,588	-
93.866				138,843	138,843	-
93.942				122,963	122,963	-
93.959				142,100	142,100	-
	Total U.S. Department of Health and Human Services			18,434,017	18,434,017	5,230,044
Corporation for National and Community Service:						
Pass-through Awards:						
	AmeriCorps	Jumpstart for Young Children, Inc.	340200	82,623	82,623	-
94.006						
	Total Corporation for National and Community Service			82,623	82,623	-
U.S. Department of Homeland Security:						
Direct Awards:						
	State and Local Homeland Security National Training Program			114,678	114,678	29,461
97.005						
Pass-through Awards:						
	Centers for Homeland Security	University of North Carolina - Chapel Hill	5101662	392,421		-
97.061						
	Centers for Homeland Security	Northeastern University	SUB 505035-78059	635,230	1,027,651	172,848
97.061						
	Total U.S. Department of Homeland Security			1,142,329	1,142,329	202,309
Agency for International Development:						
Direct Awards:						
	USAID Foreign Assistance for Programs Overseas			7,397,876	7,397,876	1,862,724
98.001						

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, 2018

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						
Agency for International Development - Continued:						
Pass-through Awards:						
Environment Sector Review	98.000	GEM52-UIR-1	The Cadmus Group, Inc.	\$ 66,757	\$ 66,757	\$ -
USAID Foreign Assistance for Programs Overseas	98.001		International Union for Conservation	14,918		-
USAID Foreign Assistance for Programs Overseas	98.001		University of Connecticut Avery Point	25,324		-
USAID Foreign Assistance for Programs Overseas	98.001		Institut Pertanian Bogor	4,157		-
USAID Foreign Assistance for Programs Overseas	98.001		Institut Pertanian Bogor	5,306		-
USAID Foreign Assistance for Programs Overseas	98.001		PACT	9,683		-
USAID Foreign Assistance for Programs Overseas	98.001		PACT	590,129	649,517	15,577
Total Agency for International Development				<u>8,114,151</u>	<u>8,114,151</u>	<u>1,878,301</u>
Total Research and Development Cluster				<u>\$ 69,400,691</u>	<u>\$ 69,400,691</u>	<u>\$ 11,029,286</u>
Total Expenditures of Federal Awards				<u>\$ 193,099,200</u>	<u>\$ 193,099,200</u>	<u>\$ 11,029,286</u>

UNIVERSITY OF RHODE ISLAND
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Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

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, 2018. 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, 2018 consists of:

UNIVERSITY OF RHODE ISLAND
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Notes to the Schedule of Expenditures of Federal Awards - Continued

Year Ended June 30, 2018

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

University Administered Loan Programs - continued

CFDA Number	Program Name	Outstanding Balance at June 30, 2018	Administrative Costs
84.038	Federal Perkins Loan	\$ 7,286,218	\$ -
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	\$ 1,790,423	\$ -
93.364	Nursing Student Loans	\$ 1,613,860	\$ -

Direct Student Loan Program

The University disbursed \$90,335,716 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.

UNIVERSITY OF RHODE ISLAND
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Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

Section I – Summary of Auditors’ Results:

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to the financial statements noted? _____ yes x no

Federal Awards

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

Internal control over major programs:

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

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

UNIVERSITY OF RHODE ISLAND
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2018

Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number
Research and Development Cluster	Various

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

\$14,500,000

Auditee qualified as a low-risk auditee?

 x yes no

UNIVERSITY OF RHODE ISLAND
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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2018

Section II – Financial Statement Findings:

None

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Schedule of Findings and Questioned Costs - Continued

Year Ended June 30, 2018

Section III – Federal Award Findings and Questioned Costs:

None

Management's Summary Schedule of Prior Audit Finding

Year Ended June 30, 2018

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

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 2017:

Out of a sample of sixty-one students with enrollment status changes, two students' effective dates were reported incorrectly to NSDLS.

Current Year Status:

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