

Reports and Schedule Required by the Uniform Guidance



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Report of Independent Auditors on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of Directors of
University of Puerto Rico

Report on Compliance for Each Major Federal Program

We have audited the University of Puerto Rico (the “University”)’s compliance with the types of compliance requirements described in the US Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the University’s major federal programs for the year ended June 30, 2019. The University’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of 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; 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* (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 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 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, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance, and which are described in the accompanying schedule of findings and questioned costs as items 2019-002 and 2019-003.

Finding No.	CFDA No.	Cluster Name	Compliance Requirement
2019-002	Various	Student Financial Assistance Cluster	Special Tests and Provisions: Enrollment Reporting
2019-003	Various	Student Financial Assistance Cluster	Special Tests and Provisions: Gramm-Leach-Bliley Act – Student Information Security

Our opinion on each major federal program is not modified with respect to these matters.

The University’s response to the noncompliance findings identified in our audit are 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.

We performed audit procedures with respect to the Student Financial Assistance Cluster major federal program related to compliance requirements in Special Test and Provision N 9, Gramm-Leach Bliley Act-Student Information Security as outlined in the OMB Compliance Supplement for the year ended June 30, 2019. We determined whether the University has designated an individual to coordinate the information security program. We determined whether the University performed a risk assessment that addresses the three required areas noted in 16 CFR 314.4 (b) and whether the University documented a safeguard for each risk identified from the three required to be risk assessed by 16 CFR 314.4 (b). Our audit procedures did not evaluate whether the designated individual that coordinated the information security program is competent to oversee the program nor whether the individual possessed the adequate authority to carry out those duties. Our audit procedures also did not determine whether the risk assessment sufficiently addressed the required areas, whether the risks identified are the appropriate risks or that the identified risks appear to be a complete list. Further, our audit procedures did not determine whether the documented safeguards have been put in place or that they will effectively mitigate, reduce or even address the identified risks. Our opinion on the Student Financial Assistance Cluster major federal program is not modified with respect to this matter.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-002 and 2019-003, that we consider to be material weaknesses as it relates to the following:

Finding No.	CFDA No.	Cluster Name	Compliance Requirement
2019-002	Various	Student Financial Assistance Cluster	Special Tests and Provisions: Enrollment Reporting
2019-003	Various	Student Financial Assistance Cluster	Special Tests and Provisions: Gramm-Leach-Bliley Act – Student Information Security



The University's response to the internal control over compliance findings 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the University as of and for the year ended June 30, 2019, and have issued our report thereon dated March 26, 2020, 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 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Ernst + Young LLP

March 26, 2020

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affixed to
original of
this report.

University of Puerto Rico

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

FEDERAL SPONSOR / FEDERAL PROGRAM TITLE / PROJECT TITLE	CFDA NO.	DIR/PASS	PASS THROUGH ID ENTITY	PASS THROUGH ENTITY	DIRECT FEDERAL AWARD EXPENDITURES	INDIRECT FEDERAL AWARD EXPENDITURES	TOTAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
STUDENT FINANCIAL ASSISTANCE CLUSTER:								
UNITED STATES DEPARTMENT OF EDUCATION (ED)								
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007	DIR			\$ 2,018,218	\$ -	\$ 2,018,218	\$ -
FEDERAL WORK-STUDY PROGRAM	84.033	DIR			3,785,359	-	3,785,359	-
FEDERAL PERKINS LOAN PROGRAM / FEDERAL CAPITAL CONTRIBUTIONS	84.038	DIR			857,513	-	857,513	-
NURSING STUDENT LOANS	93.364	DIR			90,058	-	90,058	-
FEDERAL PELL GRANT PROGRAM	84.063	DIR			179,046,748	-	179,046,748	-
FEDERAL DIRECT STUDENT LOANS	84.268	DIR			63,390,930	-	63,390,930	-
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER					249,188,826	-	249,188,826	-
TRIO CLUSTER:								
UNITED STATES DEPARTMENT OF EDUCATION (ED)								
TRIO STUDENT SUPPORT SERVICES	84.042	DIR			1,502,146	-	1,502,146	-
TRIO TALENT SEARCH	84.044	DIR			645,765	-	645,765	-
TRIO UPWARD BOUND	84.047	DIR			716,901	-	716,901	-
TOTAL UNITED STATES DEPARTMENT OF EDUCATION (ED)					2,864,812	-	2,864,812	-
TOTAL TRIO CLUSTER					2,864,812	-	2,864,812	-
RESEARCH AND DEVELOPMENT CLUSTER:								
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT								
FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001	PASS	03403953	THE PENNSYLVANIA STATE UNIVERSITY	-	45,989	45,989	-
FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001	PASS	175303262	THE NATIONAL ACADEMY OF SCIENCE	-	28,949	28,949	-
TOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					-	74,938	74,938	-
UNITED STATES DEPARTMENT OF AGRICULTURE (USDA)								
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001	DIR			331,178	-	331,178	-
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001	PASS	376000511	UNIVERSITY OF ILLINOIS ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	-	32,224	32,224	-
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001	PASS	78861598	SINAI	-	10,134	10,134	-
TOTAL FOR CDFA 10.001					331,178	42,358	373,536	-
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS								
COOPERATIVE FORESTRY RESEARCH	10.200	DIR			15,685	-	15,685	-
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.202	DIR			90,341	-	90,341	-
ANIMAL HEALTH AND DISEASE RESEARCH	10.203	DIR			4,902,355	-	4,902,355	-
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.207	DIR			7,424	-	7,424	-
HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	10.216	PASS	760336834	PRAIRIE VIEW A & M UNIVERSITY	-	17,576	17,576	-
HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	10.223	DIR			1,270,422	-	1,270,422	532,443
HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	10.223	PASS	868154089	TEXAS A&M UNIVERSITY KINGSVILLE	-	131,205	131,205	-
HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	10.223	PASS	800189185	UNIVERSITY OF TEXAS AT SAN ANTONIO	-	37,075	37,075	-
TOTAL FOR CDFA 10.223					1,270,422	168,280	1,438,702	532,443

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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

FEDERAL SPONSOR / FEDERAL PROGRAM TITLE / PROJECT TITLE	CFDA NO.	DIR/PASS	PASS THROUGH ID ENTITY	PASS THROUGH ENTITY	DIRECT FEDERAL AWARD EXPENDITURES	INDIRECT FEDERAL AWARD EXPENDITURES	TOTAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
RESIDENT INSTRUCTION GRANTS FOR INSULAR AREA ACTIVITIES	10.308	DIR			451,532	—	451,532	—
SPECIALTY CROP RESEARCH INITIATIVE-DEPT OF AGRICULTURE	10.309	PASS	386005984	MICHIGAN STATE UNIVERSITY	—	18,312	18,312	—
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310	DIR			184,521	—	184,521	—
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310	PASS	135481310	PENNSYLVANIA STATE UNIVERSITY	—	9,132	9,132	—
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310	PASS	073133571	THE UNIVERSITY OF MICHIGAN	—	22,266	22,266	—
TOTAL FOR CDFA 10.310					184,521	31,398	215,919	—
FORESTRY RESEARCH	10.652	DIR			13,831	—	13,831	—
WOOD UTILIZATION ASSISTANCE	10.674	DIR			83,194	—	83,194	—
SOIL AND WATER CONSERVATION	10.902	DIR			133,006	—	133,006	—
SOIL AND WATER CONSERVATION	10.902	PASS	868154089	TEXAS A&M UNIVERSITY KINGSVILLE	—	2,250	2,250	—
TOTAL FOR CDFA 10.902					133,006	2,250	135,256	—
SOIL SURVEY	10.903	DIR			10,526	—	10,526	—
PLANT MATERIALS FOR CONSERVATION	10.905	DIR			7,492	—	7,492	—
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912	DIR			175,406	—	175,406	—
TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE (USDA)					7,676,913	280,174	7,957,087	532,443
UNITED STATES DEPARTMENT OF COMMERCE (DOC)								
OCEAN EXPLORATION	11.011	DIR			4,497	—	4,497	—
NOAA INTEGRATED OCEAN OBSERVING SYSTEM	11.012	DIR			1,749,068	—	1,749,068	894,866
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303	DIR			148,096	—	148,096	—
SEA GRANT SUPPORT	11.417	DIR			1,230,450	—	1,230,450	144,260
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427	PASS	188435911	UNIVERSITY OF MARYLAND EASTERN SHORE	—	13,322	13,322	—
MARINE FISHERIES INITIATIVE	11.433	DIR			57,686	—	57,686	—
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM	11.435	DIR			59,455	—	59,455	—
HABITAT CONSERVATION	11.463	DIR			73,222	—	73,222	—
METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	11.467	DIR			308,873	—	308,873	19,917
EDUCATIONAL PARTNERSHIP PROGRAM	11.481	PASS	064932676	RESEARCH FOUNDATION OF THE CITY UNIVERSITY OF NEW YORK (CUNY)	—	208,668	208,668	—
EDUCATIONAL PARTNERSHIP PROGRAM	11.481	PASS	056282296	HOWARD UNIVERSITY	—	110,656	110,656	—
TOTAL FOR CDFA 11.481					—	319,324	319,324	—
TOTAL UNITED STATES DEPARTMENT OF COMMERCE (DOC)					3,631,347	332,646	3,963,993	1,059,043
UNITED STATES DEPARTMENT OF DEFENSE (DOD)								
AQUATIC PLANT CONTROL	12.100	DIR			17,687	—	17,687	—
BASIC SCIENTIFIC RESEARCH	12.431	DIR			122,195	—	122,195	—
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630	DIR			563,013	—	563,013	—
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800	DIR			398,290	—	398,290	—
TOTAL UNITED STATES DEPARTMENT OF DEFENSE (DOD)					1,101,185	—	1,101,185	—

University of Puerto Rico

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

FEDERAL SPONSOR / FEDERAL PROGRAM TITLE / PROJECT TITLE	CFDA NO.	DIR/PASS	PASS THROUGH ID ENTITY	PASS THROUGH ENTITY	DIRECT FEDERAL AWARD EXPENDITURES	INDIRECT FEDERAL AWARD EXPENDITURES	TOTAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF ENERGY (DOE)								
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049	PASS	135988632	UNIVERISTY ANA G. MÉNDEZ	-	11,344	11,344	-
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087	PASS	62511126	ELECTRIC POWER INSTITUTE	-	102,892	102,892	-
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123	PASS	135988632	UNIVERISTY ANA G. MÉNDEZ	-	109,124	109,124	-
TOTAL UNITED STATES DEPARTMENT OF ENERGY (DOE)					-	223,360	223,360	-
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)								
STRENGTHENING THE MANAGEMENT AND SERVICES OF THE WOMEN'S AND CHILDREN'S HOSPITALS IN KABUL	93.017	DIR		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	73,280	-	73,280	-
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110	PASS	78861598	WESTCHESTER INSTITUTE FOR HUMAN DEVELOPMENT	-	5,305	5,305	-
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110	PASS	200738248	TRUSTEES OF INDIANA UNIVERSITY	-	19,707	19,707	-
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110	PASS	356001673	REGENTS OF THE UNIVERSITY OF DENVER	-	44,577	44,577	-
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110	PASS	015634884	COLORADO UNIVERSITY OF IOWA STEAD FAMILY CHILDREN HOSPITAL	-	65,690	65,690	-
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110	PASS	426004224		-	4,311	4,311	-
TOTAL FOR CDFA 93.110					-	139,590	139,590	-
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)								
ORAL DISEASES AND DISORDERS RESEARCH	93.121	DIR			564,738	-	564,738	77,547
NIEHS SUPERFUND HAZARDOUS SUBSTANCES BASIC RESEARCH AND EDUCATION	93.143	DIR			(21,230)	-	(21,230)	-
NIEHS SUPERFUND HAZARDOUS SUBSTANCES BASIC RESEARCH AND EDUCATION	93.143	PASS	001423631	NORTHEASTERN UNIVERSITY	-	380,457	380,457	-
TOTAL FOR CDFA 93.143					(21,230)	380,457	359,227	-
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)								
HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	93.145	PASS	13-5598093	THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK	-	324,663	324,663	-
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153	DIR			310,643	-	310,643	-
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226	PASS	004514360	UNIVERSITY OF PITTSBURGH	-	5,046	5,046	-
NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	93.233	PASS	050258954	RHODE ISLAND HOSPITAL	-	81,167	81,167	-
MENTAL HEALTH RESEARCH GRANTS	93.242	DIR			919,398	-	919,398	-
MENTAL HEALTH RESEARCH GRANTS	93.242	PASS	041294109	UNIVERSITY OF ROCHESTER	-	237,861	237,861	-
MENTAL HEALTH RESEARCH GRANTS	93.242	PASS	072527344	UNIVERSITY OF HAWAII RESEARCH FOUNDATION FOR MENTAL	-	74,811	74,811	-
MENTAL HEALTH RESEARCH GRANTS	93.242	PASS	167204994	HYGIENE, INC.	-	70,614	70,614	-
MENTAL HEALTH RESEARCH GRANTS	93.242	PASS	51113330	BAYLOR COLLEGE OF MEDICINE	-	36,857	36,857	-
TOTAL FOR CDFA 93.242					919,398	420,143	1,339,541	-

University of Puerto Rico

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

FEDERAL SPONSOR / FEDERAL PROGRAM TITLE / PROJECT TITLE	CFDA NO.	DIR/PASS	PASS THROUGH ID ENTITY	PASS THROUGH ENTITY	DIRECT FEDERAL AWARD EXPENDITURES	INDIRECT FEDERAL AWARD EXPENDITURES	TOTAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243	DIR			147,881	—	147,881	—
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243	PASS	660559418	ADMINISTRACION DE SERVICIOS DE SALUD MENTAL	—	78,916	78,916	—
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243	PASS	16660671421	SANOS	—	39,559	39,559	—
TOTAL FOR CDFA 93.243					147,881	118,475	266,356	—
PUBLIC HEALTH TRAINING CENTERS GRANT PROGRAM	93.249	DIR			354,983	—	354,983	—
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262	DIR			100,048	—	100,048	—
ALCOHOL RESEARCH PROGRAMS	93.273	DIR			187,568	—	187,568	—
ALCOHOL RESEARCH PROGRAMS	93.273	PASS	021883350	PACIFIC INSTITUTE FOR RESEARCH AND EVALUATION	—	348	348	—
TOTAL FOR CDFA 93.273					187,568	348	187,916	—
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279	DIR			2,327,245	—	2,327,245	—
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279	PASS	555456995	UNIVERSITY OF NEBRASKA LINCOLN	—	16,046	16,046	—
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279	PASS	049179401	THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE NEW YORK CITY	—	305,621	305,621	243,186
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279	PASS	614209054	UNIVERSITY OF CONNECTICUT	—	1,268	1,268	—
TOTAL FOR CDFA 93.279					2,327,245	322,935	2,650,180	243,186
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	DIR			7,898,256	—	7,898,256	613,292
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	PASS	001423631	NORTHEASTERN UNIVERSITY	—	83,711	83,711	—
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	PASS	050258954	RHODE ISLAND HOSPITAL	—	231,432	231,432	—
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	PASS	362167817	NORTHWESTERN UNIVERSITY	—	72,913	72,913	—
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307	PASS	043207562	YALE UNIVERSITY	—	124,338	124,338	—
TOTAL FOR CDFA 93.307					7,898,256	512,394	8,410,650	613,292
TRANS-NIH RESEARCH SUPPORT	93.310	DIR			124,663	—	124,663	3,122
TRANS-NIH RESEARCH SUPPORT	93.310	PASS	001423631	NORTHEASTERN UNIVERSITY	—	226,215	226,215	—
TRANS-NIH RESEARCH SUPPORT	93.310	PASS	102005451	MOREHOUSE SCHOOL MEDICINE RESEARCH FOUNDATION FOR MENTAL HYGIENE, INC.	—	18,240	18,240	—
TRANS-NIH RESEARCH SUPPORT	93.310	PASS	167204994		—	788,504	788,504	—
TOTAL FOR CDFA 93.310					124,663	1,032,959	1,157,622	3,122
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES (NIH)	93.350	PASS	043207562	YALE UNIVERSITY	—	43,832	43,832	—
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES (NIH)	93.350	PASS	78861598	ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI	—	7,764	7,764	—
TOTAL FOR CDFA 93.350					—	51,596	51,596	—

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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

FEDERAL SPONSOR / FEDERAL PROGRAM TITLE / PROJECT TITLE	CFDA NO.	DIR/PASS	PASS THROUGH ID ENTITY	PASS THROUGH ENTITY	DIRECT FEDERAL AWARD EXPENDITURES	INDIRECT FEDERAL AWARD EXPENDITURES	TOTAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
RESEARCH INFRASTRUCTURE PROGRAMS	93.351	DIR			5,471,746	–	5,471,746	120,794
NATIONAL CENTER FOR RESEARCH RESOURCES	93.389	DIR			1,511,293	–	1,511,293	12,040
CANCER CAUSE AND PREVENTION RESEARCH	93.393	DIR			107,600	–	107,600	–
CANCER CAUSE AND PREVENTION RESEARCH	93.393	PASS	416011702	MAYO CLINIC	–	113,504	113,504	–
CANCER CAUSE AND PREVENTION RESEARCH	93.393	PASS	352528741	VANDERBILT UNIVERSITY MEDICAL CENTER	–	70,770	70,770	–
CANCER CAUSE AND PREVENTION RESEARCH	93.393	PASS	416007513	REGENTS OF UNIVERSITY OF MINNESOTA	–	55,781	55,781	–
TOTAL FOR CDFA 93.393					107,600	240,055	347,655	–
CANCER CENTERS SUPPORT GRANTS	93.397	DIR			965,630	–	965,630	–
CANCER CENTERS SUPPORT GRANTS	93.397	PASS	132051285	UNIVERSITY OF TEXAS	–	37,688	37,688	–
TOTAL FOR CDFA 93.397					965,630	37,688	1,003,318	–
CANCER RESEARCH MANPOWER	93.398	DIR			34,698	–	34,698	–
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.632	DIR			571,633	–	571,633	–
CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	93.779	DIR			38,502	–	38,502	–
CARDIOVASCULAR DISEASES RESEARCH	93.837	DIR			368,187	–	368,187	–
CARDIOVASCULAR DISEASES RESEARCH	93.837	PASS	049179401	THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE NEW YORK CITY PARTNERS HEALTHCARE FOUNDED BY	–	210,482	210,482	–
CARDIOVASCULAR DISEASES RESEARCH	93.837	PASS	030811269	BRIGHAM AND WOMEN'S HOSPITAL	–	13,303	13,303	–
TOTAL FOR CDFA 93.837					368,187	223,785	591,972	–
LUNG DISEASES RESEARCH	93.838	DIR			3,495	–	3,495	–
LUNG DISEASES RESEARCH	93.838	PASS	004514360	UNIVERSITY OF PITTSBURGH	–	398,655	398,655	–
TOTAL FOR CDFA 93.838					3,495	398,655	402,150	–
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	DIR			102,886	–	102,886	–
BLOOD DISEASES AND RESOURCES RESEARCH	93.839	PASS	080404901	SIL TECHNOLOGIES LLC	–	46,693	46,693	–
TOTAL FOR CDFA 93.839					102,886	46,693	149,579	–
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846	PASS	63690705	THE BOARD OF TRUSTEES OF THE UNIVERSITY OF ALABAMA BIRMINGHAM	–	43,145	43,145	–
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853	DIR			1,136,646	–	1,136,646	31,426
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	DIR			3,229,004	–	3,229,004	784,343
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	PASS	75524595	THE WISTAR INSTITUTE PARTNERS HEALTHCARE FOUNDED BY	–	5,900	5,900	–
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	PASS	030811269	BRIGHAM AND WOMEN'S HOSPITAL	–	348,248	348,248	–
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855	PASS	040549461	THE JOHN HOPKINS UNIVERSITY	–	7,697	7,697	–
TOTAL FOR CDFA 93.855					3,229,004	361,845	3,590,849	784,343

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BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	DIR			12,406,344	–	12,406,344	1,049,292
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	PASS	087281531	NEW JERSEY UNIVERSITY	–	24,308	24,308	–
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	PASS	004514360	UNIVERSITY OF PITTSBURGH	–	14,624	14,624	–
TOTAL FOR CDFA 93.859					12,406,344	38,932	12,445,276	1,049,292
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	DIR			280,624	–	280,624	–
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	PASS	049179401	THE TRUSTEES OF COLUMBIA UNIVESITY IN THE NEW YORK CITY	–	(5,303)	(5,303)	–
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	PASS	082359691	PRESIDENT AND FELLOWS OF HARVARD COLLEGE ON BEHALF OF HARVARD SCHOOL OF PUBLIC HEALTH	–	346,247	346,247	–
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	PASS	1566001393A1	THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	–	6,871	6,871	–
TOTAL FOR CDFA 93.865					280,624	347,815	628,439	–
AGING RESEARCH	93.866	DIR			244,474	–	244,474	25,183
AGING RESEARCH	93.866	PASS	135598093	THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK	–	11,382	11,382	–
AGING RESEARCH	93.866	PASS	073130411	THE GENERAL HOSPITAL CORPORATION MASSACHUSETTS GENERAL HOSPITAL	–	218,745	218,745	–
TOTAL FOR CDFA 93.866					244,474	230,127	474,601	25,183
HIV DEMONSTRATION, RESEARCH, PUBLIC AND PROFESSIONAL EDUCATION PROJECTS	93.941	DIR			249,770	–	249,770	–
TEST FOR SUPPRESSION EFFECTS OF ADVANCED ENERGY	93.999	PASS	030811269	PARTNERS HEALTHCARE FOUNDED BY BRIGHAM AND WOMEN'S HOSPITAL	–	185,624	185,624	–
TEST FOR SUPPRESSION EFFECTS OF ADVANCED ENERGY	93.999	DIR			(3,850)	–	(3,850)	–
TOTAL FOR CDFA 93.999					(3,850)	185,624	181,774	–
TOTAL UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)					39,706,155	5,544,137	45,250,292	2,960,225
UNITED STATES DEPARTMENT OF HOMELAND SECURITY (DHS)								
CENTERS FOR HOMELAND SECURITY	97.061	PASS	001423631	NORTHEASTERN UNIVERSITY	–	90,674	90,674	–
CENTERS FOR HOMELAND SECURITY	97.061	PASS	064271570	STEVENS INSTITUTE OF TECHNOLOGY UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	–	1,664	1,664	–
CENTERS FOR HOMELAND SECURITY	97.061	PASS	966434185	CHAPEL HILL	–	91,581	91,581	–
TOTAL UNITED STATES DEPARTMENT OF HOMELAND SECURITY (DHS)					–	183,919	183,919	–
UNITED STATES DEPARTMENT OF INTERIOR (DOI)								
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615	DIR			6,452	–	6,452	–
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615	PASS	660433627	DEPARTAMENTO DE RECURSOS NATURALES DE PUERTO RICO	–	2,436	2,436	–
TOTAL FOR CDFA 15.615					6,452	2,436	8,888	–

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ENDANGERED SPECIES CONSERVATION-RECOVERY IMPLEMENTATION FUNDS	15.657	DIR			27,928	–	27,928	–
ENDANGERED SPECIES CONSERVATION-RECOVERY IMPLEMENTATION FUNDS	15.657	PASS	17509917278	DEPARTMENT OF INTERIOR	–	3,680	3,680	–
TOTAL FOR CDFA 15.657					27,928	3,680	31,608	–
COOPERATIVE ECOSYSTEM STUDIES UNITS	15.678	DIR			75,595	–	75,595	–
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805	DIR			76,153	–	76,153	–
TOTAL UNITED STATES DEPARTMENT OF INTERIOR (DOI)					186,128	6,116	192,244	–
UNITED STATES DEPARTMENT OF JUSTICE (DOJ)								
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560	PASS	1912864	RUTGERS STATE UNIVERSITY	–	33,706	33,706	–
TOTAL UNITED STATES DEPARTMENT OF JUSTICE (DOJ)					–	33,706	33,706	–
UNITED STATES DEPARTMENT OF TRANSPORTATION (DOT)								
HIGHWAY TRAINING AND EDUCATION	20.215	DIR			28,033	–	28,033	–
HIGHWAY TRAINING AND EDUCATION	20.215	PASS	660433808	DEPARTAMENTO DE TRANSPORTE Y OBRAS PÚBLICAS	–	3,110	3,110	–
TOTAL FOR CDFA 20.215					28,033	3,110	31,143	–
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701	DIR			622	–	622	–
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701	PASS	660433808	DEPARTAMENTO DE TRANSPORTE Y OBRAS PÚBLICAS	–	104,352	104,352	–
TOTAL FOR CDFA 20.701					622	104,352	104,974	–
TOTAL UNITED STATES DEPARTMENT OF TRANSPORTATION (DOT)					28,655	107,462	136,117	–
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY (EPA)								
NATIONAL CLEAN DIESEL EMISSIONS REDUCTION PROGRAM	66.039	DIR			382,135	–	382,135	229,500
POLLUTION PREVENTION GRANTS PROGRAM	66.708	DIR			130,646	–	130,646	–
TOTAL UNITED STATES ENVIRONMENTAL PROTECTION AGENCY (EPA)					512,781	–	512,781	229,500
UNITED STATES NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (NASA)								
SCIENCE	43.001	DIR			1,097,506	–	1,097,506	17,894
SCIENCE	43.001	PASS	807463658	BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE	–	6,609	6,609	–
SCIENCE	43.001	PASS	790934285	UNIVERSITY OF MARYLAND	–	23,696	23,696	–
TOTAL FOR CDFA 43.001					1,097,506	30,305	1,127,811	17,894
EXPLORATION	43.003	PASS	136406357	NATIONAL SPACE GRANT FOUNDATION	–	9,359	9,359	–
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008	DIR			560,079	–	560,079	13,226
TOTAL UNITED STATES NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (NASA)					1,657,585	39,664	1,697,249	31,119

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UNITED STATES NATIONAL ENDOWMENT FOR THE HUMANITIES (NHE)								
PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	45.025	PASS	660434058	INSTITUTO DE CULTURA PUERTORRIQUEÑA	-	100	100	-
PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS	45.149	DIR			218,454	-	218,454	-
PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS	45.149	PASS	969663814	UNIVERSITY OF FLORIDA	-	27,832	27,832	-
TOTAL FOR CDFA 45.149					218,454	27,832	246,286	-
NATIONAL ENDOWMENT FOR HUMANITIES-NOT DEFINED	45.RD	PASS	969663814	UNIVERSITY OF FLORIDA	-	4	4	-
TOTAL UNITED STATES NATIONAL ENDOWMENT FOR THE HUMANITIES (NHE)					218,454	27,936	246,390	-
UNITED STATES NATIONAL SCIENCE FOUNDATION (NSF)								
ENGINEERING GRANTS	47.041	DIR			623,206	-	623,206	-
				RESEARCH FOUNDATION OF THE CITY				
ENGINEERING GRANTS	47.041	PASS	064932676	UNIVERSITY OF NEW YORK (CUNY)	-	13,570	13,570	-
ENGINEERING GRANTS	47.041	PASS	1912864	RUTGERS STATE UNIVERSITY	-	6,006	6,006	-
ENGINEERING GRANTS	47.041	PASS	969663814	UNIVERSITY OF FLORIDA	-	20,619	20,619	-
ENGINEERING GRANTS	47.041	PASS	080404901	SIL TECHNOLOGIES LLC	-	5,235	5,235	-
				GA TECH RESEARCH CORP., GA INSTITUTE				
ENGINEERING GRANTS	47.041	PASS	003321619	OF TECHNOLOGY	-	505,244	505,244	-
				UNIVERSITY OF NORTH CAROLINA AT				
ENGINEERING GRANTS	47.041	PASS	015592590	CHARLOTTE	-	3,231	3,231	-
ENGINEERING GRANTS	47.041	PASS	080967286	CLEANCULT, LLC	-	13,762	13,762	-
TOTAL FOR CDFA 47.041					623,206	567,667	1,190,873	-
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	DIR			1,172,973	-	1,172,973	47,130
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	PASS	95633152	CALTECH UNIVERSITY	-	31,459	31,459	-
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	PASS	613809599	CORNELL UNIVERSITY	-	10,118	10,118	-
				PONTIFICIA UNIVERSIDAD CATOLICA DE				
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	PASS	90117508	PUERTO RICO	-	21,907	21,907	-
TOTAL FOR CDFA 47.049					1,172,973	63,484	1,236,457	47,130
GEOSCIENCES	47.050	DIR			500,193	-	500,193	10,668
GEOSCIENCES	47.050	PASS	111089470	UNIVERSITY OF NEW HAMPSHIRE	-	42,041	42,041	-
GEOSCIENCES	47.050	PASS	104091707	LOUISIANA STATE UNIVERSITY	-	32,392	32,392	23,593
TOTAL FOR CDFA 47.050					500,193	74,433	574,626	34,261
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	DIR			775,017	-	775,017	-
				THE BOARD OF REGENTS OF THE				
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	PASS	837322494	UNIVERSITY SYSTEM OF GEORGIA	-	552	552	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	PASS	376000511	UNIVERSITY OF ILLINOIS	-	21,054	21,054	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	PASS	132051285	UNIVERSITY OF TEXAS AT EL PASO	-	109,243	109,243	-
TOTAL FOR CDFA 47.070					775,017	130,849	905,866	-

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BIOLOGICAL SCIENCES	47.074	DIR			1,378,477	–	1,378,477	521,815
BIOLOGICAL SCIENCES	47.074	PASS	20657151	THE RESEARCH FOUNDATION OF SUNY	–	20,362	20,362	–
BIOLOGICAL SCIENCES	47.074	PASS	008874021	UNIVERSITY AT BUFFALO	–	57,152	57,152	–
BIOLOGICAL SCIENCES	47.074	PASS	105300446	VIRGINIA COMMONWEALTH UNIVERSITY	–	43,242	43,242	–
TOTAL FOR CDFA 47.074					1,378,477	120,756	1,499,233	521,815
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075	DIR			162,548	–	162,548	–
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075	PASS	002430742	RENSSELAER POLYTECHNIC INSTITUTE	–	13,712	13,712	–
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075	PASS	073133571	THE UNIVERSITY OF MICHIGAN	–	41,277	41,277	–
TOTAL FOR CDFA 47.075					162,548	54,989	217,537	–
EDUCATION AND HUMAN RESOURCES	47.076	DIR		RESEARCH FOUNDATION OF THE CITY	5,345,911	–	5,345,911	240,000
EDUCATION AND HUMAN RESOURCES	47.076	PASS	064932676	UNIVERSITY OF NEW YORK (CUNY)	–	23,414	23,414	–
EDUCATION AND HUMAN RESOURCES	47.076	PASS	795467083	UNIVERSITY OF NEW MEXICO	–	18,343	18,343	–
TOTAL FOR CDFA 47.076					5,345,911	41,757	5,387,668	240,000
INTERNATIONAL SCIENCE AND ENGINEERING (OISE)	47.079	DIR		JACKSON STATE UNIVERSITY & TEXAS A&M	596,792	–	596,792	74,839
INTERNATIONAL SCIENCE AND ENGINEERING (OISE)	47.079	PASS	044507085/ 020271826	UNIVERSITY KINGSVILLE	–	2,595	2,595	–
TOTAL FOR CDFA 47.079					596,792	2,595	599,387	74,839
OFFICE OF EXPERIMENTAL PROGRAM TO STIMULATE COMPETITIVE RESEARCH	47.081	DIR			75,614	–	75,614	–
OFFICE OF INTEGRATIVE ACTIVITIES	47.083	DIR			1,731,105	–	1,731,105	690,786
OFFICE OF INTEGRATIVE ACTIVITIES	47.083	PASS	073133571	THE UNIVERSITY OF MICHIGAN	–	51,192	51,192	–
TOTAL FOR CDFA 47.083					1,731,105	51,192	1,782,297	690,786
TOTAL UNITED STATES NATIONAL SCIENCE FOUNDATION (NSF)					12,361,836.00	1,107,722	13,469,558	1,608,831
UNITED STATES NUCLEAR REGULATORY COMMISSION (NRC)								
NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008	DIR			186,589	–	186,589	–
TOTAL UNITED STATES NUCLEAR REGULATORY COMMISSION (NRC)					186,589	–	186,589	–
TOTAL RESEARCH AND DEVELOPMENT CLUSTER					67,267,628	7,961,780	75,229,408	6,421,161
OTHER PROGRAMS:								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)								
NATIONAL SERVICE AND CIVIC ENGAGEMENT RESEARCH COMPETITION	94.026	DIR			47,610	–	47,610	–
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)					47,610	–	47,610	–
UNITED STATES DEPARTMENT OF AGRICULTURE (USDA)								
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025	DIR			219,990	–	219,990	–
FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM	10.156	DIR			19,899	–	19,899	–
HIGHER EDUCATION - GRADUATE FELLOWSHIPS GRANT PROGRAM	10.210	DIR			68,306	–	68,306	–
HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	10.217	DIR			12,899	–	12,899	–

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HOMELAND SECURITY AGRICULTURAL DISTANCE EDUCATION GRANTS FOR INSTITUTIONS OF HIGHER EDUCATION IN INSULAR AREAS	10.304	PASS	969663814	UNIVERSITY OF FLORIDA	-	28,323	28,323	-
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH AND TECH ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.322	DIR			303,199	-	303,199	-
CROP PROTECTION & PEST MANAGEMENT COMPETITIVE PROGRAM (NIFA)	10.328	PASS	969663814	UNIVERSITY OF FLORIDA	-	1,465	1,465	-
TECHNICAL ASSISTANCE TO COOPERATIVES	10.329	DIR			28,695	-	28,695	-
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS	10.350	DIR			2,303	-	2,303	-
COOPERATIVE EXTENSION SERVICE	10.443	DIR			101,266	-	101,266	-
COOPERATIVE EXTENSION SERVICE	10.500	DIR			6,063,384	-	6,063,384	-
COOPERATIVE EXTENSION SERVICE	10.500	PASS	204781422	EXTENSION FOUNDATION	-	7,622	7,622	-
COOPERATIVE EXTENSION SERVICE	10.500	PASS	716003252	UNIVERSITY OF ARKANSAS	-	20,771	20,771	-
COOPERATIVE EXTENSION SERVICE	10.500	PASS	480771751	KANSAS UNIVERSITY	-	2,690	2,690	-
TOTAL FOR CDFA 10.500					6,063,384	31,083	6,094,467	-
CHILD AND ADULT CARE FOOD PROGRAM	10.558	DIR			7,721	-	7,721	-
CHILD AND ADULT CARE FOOD PROGRAM	10.558	PASS	90142522	DEPARTAMENTO DE EDUCACIÓN DE PUERTO RICO	-	1,632	1,632	-
TOTAL FOR CDFA 10.558					7,721	1,632	9,353	-
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675	DIR			2,383	-	2,383	-
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675	DIR			330	-	330	-
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675	PASS	660433627	DEPARTAMENTO DE RECURSOS NATURALES DE PUERTO RICO	-	6,185	6,185	-
TOTAL FOR CDFA 10.675					2,713	6,185	8,898	-
FOREST STEWARDSHIP PROGRAM	10.678	DIR			18,597	-	18,597	-
FOREST HEALTH PROTECTION	10.680	DIR			23,210	-	23,210	-
PARTNERSHIP AGREEMENTS	10.699	DIR			375	-	375	-
AGRICULTURAL STATISTICS REPORTS	10.950	DIR			154,509	-	154,509	-
TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE (USDA)					7,027,066	68,688	7,095,754	-
UNITED STATES DEPARTMENT OF COMMERCE (DOC)								
ECONOMIC ADJUSTMENT ASSISTANCE AND ECONOMIC DEVELOPMENT CLUSTER	11.307	DIR			186,874	-	186,874	-
CORAL REEF CONSERVATION PROGRAM-NOAA	11.482	DIR			72,440	-	72,440	-
SCIENCE, TECHNOLOGY, BUSINESS &/OR EDUCATION OUTREACH	11.620	DIR			16,056	-	16,056	-
TOTAL UNITED STATES DEPARTMENT OF COMMERCE (DOC)					275,370	-	275,370	-
UNITED STATES DEPARTMENT OF DEFENSE (DOD)								
SELECTED RESEARCH EDUCATIONAL ASSISTANCE	12.609	DIR			3,550	-	3,550	-
TOTAL UNITED STATES DEPARTMENT OF DEFENSE (DOD)					3,550	-	3,550	-

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UNITED STATES DEPARTMENT OF EDUCATION (ED) HIGHER EDUCATION INSTITUTIONAL AID	84.031	DIR			4,622,709	–	4,622,709	228,867
HIGHER EDUCATION INSTITUTIONAL AID TOTAL FOR CDFA 84.031	84.031	PASS	90117508	PONTIFICIA UNIVERSIDAD CATOLICA DE PUERTO RICO	–	34,709	34,709	–
					4,622,709	34,709	4,657,418	228,867
PERKINS LOAN CANCELLATIONS	84.037	DIR			351,324	–	351,324	–
CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048	PASS	6660433481	DEPARTAMENTO DE EDUCACIÓN DE PUERTO RICO	–	35,235	35,235	–
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120	DIR			275,467	–	275,467	–
REHABILITATION LONG-TERM TRAINING	84.129	DIR			158,377	–	158,377	–
SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES STATE GRANTS	84.186	DIR			298	–	298	–
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366	PASS	6660433481	DEPARTAMENTO DE EDUCACIÓN DE PUERTO RICO	–	103,036	103,036	–
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	84.367	PASS	092554484	CALIFORNIA UNIVERSITY	–	14,903	14,903	–
EMERGENCY ASSISTANCE TO INSTITUTIONS OF HIGHER EDUCATION	84.938	DIR			31,414	–	31,414	–
COLLEGE ACCESS CHALLENGE GRANT PROGRAM	84.378	DIR			(462)	–	(462)	–
UNITED STATES DEPARTMENT OF EDUCATION (ED) TOTAL					5,439,127	187,883	5,627,010	228,867
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) ENVIRONMENTAL HEALTH	93.113	DIR			166,785	–	166,785	63,093
ENVIRONMENTAL HEALTH TOTAL FOR CDFA 93.113	93.113	PASS	001423631	NORTHEASTERN UNIVERSITY	–	46,508	46,508	–
					166,785	46,508	213,293	63,093
NURSE ANESTHETIST TRAINEESHIPS	93.124	DIR			27,569	–	27,569	–
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127	DIR			135,462	–	135,462	–
CENTERS OF EXCELLENCE	93.157	DIR			641,531	–	641,531	–
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213	DIR			1,807,378	–	1,807,378	–
HANSEN'S DISEASE NATIONAL AMBULATORY CARE PROGRAM	93.215	DIR			40,827	–	40,827	–
FAMILY PLANNING SERVICES	93.217	DIR			1,187,981	–	1,187,981	–
ACL ASSISTIVE TECHNOLOGY	93.464	DIR			434,065	–	434,065	–
EXTRAMURAL RESEARCH RESTORATION PROGRAM: HURRICANES HARVEY, MARIA, AND IRMA & NON-CONSTRUCTION	93.663	DIR			14,887	–	14,887	–
MEDICAL LIBRARY ASSISTANCE	93.879	DIR			48,351	–	48,351	–
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914	PASS	660433762	MUNICIPIO DE SAN JUAN	–	164,684	164,684	–
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928	PASS	001423631	NORTHEASTERN UNIVERSITY	–	11,644	11,644	–
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE TOTAL FOR CDFA 93.928	93.928	PASS	126801104	ONE STOP CAREER CENTER OF PR INC.	–	6,200	6,200	–
					–	17,844	17,844	–
HIV PREVENTION ACTIVITIES NON-GOVERNMENTAL ORGANIZATION BASED	93.939	PASS	23972354	COAI, INC.	–	22,680	22,680	–
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889	DIR			180	–	180	–
TOTAL UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)					4,505,016	251,716.00	4,756,732	63,093

University of Puerto Rico

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

FEDERAL SPONSOR / FEDERAL PROGRAM TITLE / PROJECT TITLE	CFDA NO.	DIR/PASS	PASS THROUGH ID ENTITY	PASS THROUGH ENTITY	DIRECT FEDERAL AWARD EXPENDITURES	INDIRECT FEDERAL AWARD EXPENDITURES	TOTAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
UNITED STATES DEPARTMENT OF HOMELAND SECURITY (DHS)								
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036	DIR			6,988,381	-	6,988,381	-
SCIENTIFIC LEADERSHIP AWARDS	97.104	DIR			49,203	-	49,203	-
TOTAL UNITED STATES DEPARTMENT OF HOMELAND SECURITY (DHS)					7,037,584	-	7,037,584	-
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)								
EMERGENCY SHELTER GRANTS PROGRAM	14.231	PASS	139432087	MUNICIPIO DE HUMACAO	-	64,275	64,275	-
TOTAL UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)					-	64,275	64,275	-
UNITED STATES DEPARTMENT OF INTERIOR (DOI)								
COASTAL PROGRAM	15.630	DIR			58,443	-	58,443	-
COASTAL PROGRAM	15.630	PASS	90469086	DEPARTAMENTO DE RECURSOS NATURALES DE PUERTO RICO	-	23,481	23,481	-
TOTAL UNITED STATES DEPARTMENT OF INTERIOR (DOI)					58,443	23,481	81,924	-
UNITED STATES DEPARTMENT OF JUSTICE (DOJ)								
GRANTS TO COMBAT DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525	DIR			56,370	-	56,370	-
CRIME VICTIM ASSISTANCE	16.575	PASS	600506252	DEPARTAMENTO DE JUSTICIA DE PUERTO RICO	-	552,028	552,028	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	PASS	600506252	DEPARTAMENTO DE JUSTICIA DE PUERTO RICO	-	42,469	42,469	-
TOTAL UNITED STATES DEPARTMENT OF JUSTICE (DOJ)					56,370	594,497	650,867	-
UNITED STATES DEPARTMENT OF LABOR (DOL)								
OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS	17.502	DIR			127,206	-	127,206	-
TOTAL UNITED STATES DEPARTMENT OF LABOR (DOL)					127,206	-	127,206	-
UNITED STATES DEPARTMENT OF TRANSPORTATION (DOT)								
STATE AND COMMUNITY HIGHWAY SAFETY AND HIGHWAY SAFETY CLUSTER	20.600	PASS	091048983	COMISIÓN PARA LA SEGURIDAD EN EL TRÁNSITO	-	112,915	112,915	-
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607	PASS	091048983	COMISIÓN PARA LA SEGURIDAD EN EL TRÁNSITO	-	181,933	181,933	-
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607	PASS	660476947	COMISIÓN PARA LA SEGURIDAD EN EL TRÁNSITO	-	63,580	63,580	-
TOTAL FOR CDFA 20.607					-	245,513	245,513	-
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608	PASS	660476947	COMISIÓN PARA LA SEGURIDAD EN EL TRÁNSITO	-	48,696	48,696	-
TOTAL UNITED STATES DEPARTMENT OF TRANSPORTATION (DOT)					-	407,124	407,124	-

University of Puerto Rico
 Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

FEDERAL SPONSOR / FEDERAL PROGRAM TITLE / PROJECT TITLE	CFDA NO.	DIR/PASS	PASS THROUGH ID ENTITY	PASS THROUGH ENTITY	DIRECT FEDERAL AWARD EXPENDITURES	INDIRECT FEDERAL AWARD EXPENDITURES	TOTAL EXPENDITURES	AMOUNT PROVIDED TO SUBRECIPIENTS
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY (EPA)								
ENVIRONMENTAL EDUCATION GRANTS	66.951	DIR			30,529	-	30,529	-
ENVIRONMENTAL EDUCATION GRANTS	66.951	PASS	660433763	ESTACIÓN EXPERIMENTAL AGRÍCOLA	-	(1,329)	(1,329)	-
TOTAL UNITED STATES ENVIRONMENTAL PROTECTION AGENCY (EPA)					<u>30,529</u>	<u>(1,329)</u>	<u>29,200</u>	<u>-</u>
UNITED STATES NATIONAL ENDOWMENT FOR THE HUMANITIES (NHE)								
PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	45.129	PASS	21006494	FUNDACION PUERTORRIQUEÑA DE LA HUMANIDADES	-	51,053	51,053	-
PROMOTION OF THE HUMANITIES DIGITAL HUMANITIES INITIATIVE	45.169	DIR			10,976	-	10,976	-
TOTAL UNITED STATES NATIONAL ENDOWMENT FOR THE HUMANITIES (NHE)					<u>10,976</u>	<u>51,053</u>	<u>62,029</u>	<u>-</u>
UNITED STATES VETERANS AFFAIRS (VA)								
SURVIVORS AND DEPENDENTS EDUCATIONAL ASSISTANCE	64.117	DIR			290	-	290	-
ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	64.124	DIR			727	-	727	-
VOCATIONAL AND EDUCATIONAL COUNSELING FOR SERVICE MEMBERS AND VETERANS	64.125	DIR			7,466	-	7,466	-
TOTAL UNITED STATES VETERANS AFFAIRS (VA)					<u>8,483</u>	<u>-</u>	<u>8,483</u>	<u>-</u>
AGENCY NOT IDENTIFIED								
CFDA NOT IDENTIFIED	99.U01	DIR			1,708	-	1,708	-
TOTAL AGENCY NOT IDENTIFIED					<u>1,708</u>	<u>-</u>	<u>1,708</u>	<u>-</u>
TOTAL OTHER PROGRAMS					<u>24,629,038</u>	<u>1,647,388</u>	<u>26,276,426</u>	<u>291,960</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u>\$ 343,950,304</u>	<u>\$ 9,609,168</u>	<u>\$ 353,559,472</u>	<u>\$ 6,713,121</u>

University of Puerto Rico

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the expenditures of all Federal Awards Programs of the University of Puerto Rico (the “University”). The University’s reporting entity is defined in the notes to the financial statements.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards (“Schedule” or “SEFA”) is presented using the accrual basis of accounting.

Expenditures awarded from the Federal Emergency Management Agency (FEMA) under CFDA 97.036 must be presented on the schedule of expenditures of federal awards when FEMA approves the Project Worksheet (PW) and expenditures are incurred. The schedule of expenditures of federal awards for the period ended June 30, 2019, includes expenditures amounting to \$5,848,895 that were incurred in prior year, but the PW was not approved until the fiscal year ended June 30, 2019.

3. Matching Costs

Matching costs, such as the nonfederal share of certain program costs, are not included in the accompanying Schedule.

4. Relationship to Federal Financial Reports

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying schedule, which is prepared on the basis of accounting explained in Note 2.

Office of Management and Budget (“OMB”) Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) (“Uniform Guidance”) requires that federal financial reports for claims for advances and reimbursements contain information that is supported by the books and records from which the basic financial statements have been prepared. The University prepares the federal financial reports and claims for reimbursements primarily based on information from the internal accounting records of the respective Campuses of the University.

University of Puerto Rico

Notes to Schedule of Expenditures of Federal Awards (continued)

5. Relationship to Financial Statements

Federal awards revenues and expenses are reported in the University's statement of revenues, expenses and changes in net position in accordance with standards issued by the Government Accounting Standards Board ("GASB") No. 35. Because the Schedule of Expenditures of Federal Awards presents only federal activities of the University, it is not intended to and does not present the financial position, assets, liabilities, net position, revenues, expenses, changes in net position, and cash flows of the University, as a whole.

6. Program Clusters

Uniform Guidance defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. According to this definition, TRIO, Research and Development, Student Financial Assistance, Economic Development and Highway Safety were identified as clusters.

7. Loan Programs

The University did not receive or disburse federal funds to students under the Federal Perkins Loan Program (CFDA No. 84.038) for the fiscal year ended June 30, 2019. The outstanding loan balance at July 1, 2018 of \$857,513 is considered current year federal expenditures since these loans have continuing compliance requirements. The outstanding loan balance as of June 30, 2019 was \$541,091. During the fiscal year ended June 30, 2019, the outstanding balance of the Perkins Loan Program amounting to \$42,782 for the Ponce and Medical Science campus was liquidated.

The University did not receive or disburse federal funds to students under the Nursing Student Loans Program (CFDA No. 93.364) for the fiscal year ended June 30, 2019. The outstanding loan balance at July 1, 2018 of \$90,058 is considered current year federal expenditures since these loans have continuing compliance requirements. The outstanding loan balance as of June 30, 2019 was \$69,358. During the fiscal year ended June 30, 2019, the outstanding balance of the Nursing Student Loans Program amounting to \$20,700 was liquidated.

During the fiscal year ended June 30, 2018, the University processed \$63,390,930 of new loans under the Federal Direct Student Loans Program (CFDA No. 84.268). Since the University does not make the loans, the new loans made in the fiscal year ended June 30, 2019, relating to this program are considered current year federal expenditures, whereas the outstanding loan balances are not. The new loans made in the fiscal year ended June 30, 2019, are reported in the Schedule of Expenditures of Federal Awards.

University of Puerto Rico

Notes to Schedule of Expenditures of Federal Awards (continued)

8. Contingencies

The grant amounts received are subject to audit and adjustment. If any expenditure is disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the University. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal laws and regulations.

9. Indirect Cost Rate

The University did not use the ten percent de minimis indirect cost rate allowed by the Uniform Guidance.

University of Puerto Rico

Schedule of Findings and Questioned Costs

June 30, 2019

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	<u>Unmodified with going concern and change in accounting principles emphasis of matters</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	<u> X </u> Yes	<u> </u> No	
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No	

Federal Awards

Internal control over major federal programs:			
Material weakness(es) identified?	<u> X </u> Yes	<u> </u> No	
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported	
Type of auditor’s report issued on compliance for major federal programs:	<u>Unmodified</u>		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> X </u> Yes	<u> </u> No	

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
Various	Student Financial Assistance Cluster
Various	TRIO Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? Yes X No

University of Puerto Rico

Schedule of Findings and Questioned Costs (continued)

Section II – Financial Statement Findings

Finding Number: 2019-001 - Financial Statement Close Process

Criteria

A fundamental element of a sound system of internal controls is an effective financial statement close process. Such a process is essential in enabling organizations to prepare timely and accurate financial statements. This process helps ensure that all financial transactions are properly recorded, appropriately supported, and subjected to supervisory review. The financial statement close process begins with accounting data recorded in the University's general ledger and culminates in the preparation of the University's financial statements, including identification and documentation of the relevant disclosures that are required under generally accepted accounting principles.

Condition

During our audit, we noted deficiencies in the University's financial statement close process, including the following:

- Multiple audit/post-closing entries that were not initially identified by the University's internal controls were required to properly record revenue and expense activity, accounts receivable activity, cash activity, prepaid expenses activity and certain liabilities. These entries were considered material to the financial statements.
- The compilation of financial data and reconciliation processes are not completed in a timely manner. The lack of procedures and controls in these areas resulted in inefficiencies during the financial statements preparation process.
- The accounting and financial reporting operations of certain units of the University, specifically the Medical Sciences Campus and the Mayagüez Campus, are not able to detect or prevent accounting errors effectively nor efficiently which resulted in multiple audit adjustments.

University of Puerto Rico

Schedule of Findings and Questioned Costs (continued)

Section II – Financial Statement Findings (continued)

Finding Number: 2019-001 - Financial Statement Close Process (continued)

Cause

The lack of adequate controls has resulted in an ineffective and inefficient financial statements close process. In addition, the lack of integration between the units and the central administration finance and accounting functions has an adverse impact on the financial reporting of the University as a whole.

Effect

There were numerous post-closing entries that were recorded by the University and audit adjustments that were recorded by the University as noted above. Moreover, the lack of appropriate procedures to ensure a complete reporting package and timely production of records may cause delays in the audit process thus affecting future grant awards.

Recommendations

Management should improve the annual closing process, including more effective monitoring controls over financial information. All general ledger accounts should be supported by reconciliations, roll-forward schedules and other appropriate documentation which are timely reviewed at two levels, and evidenced by supervisory and signature approval. Journal entries should be supported by complete documentation and timely reviewed as well as reviewing the processing of journal entries at year end.

All accounting judgments and estimates should also be properly supported and reviewed. In reviewing and developing the closing process, the University should ensure that it has sufficient accounting personnel with the appropriate experience and training to effectively perform the financial statement close process. Additionally, there is a need for key accounting personnel to review the draft financial statements for correctness of accounting, presentation and disclosure prior to its presentation to the auditors. This may include holding internal training programs for the preparers and first level reviewers related to the financial statement close process.

University of Puerto Rico

Schedule of Findings and Questioned Costs (continued)

Section II – Financial Statement Findings (continued)

Finding Number: 2019-001 - Financial Statement Close Process (continued)

Recommendations (continued)

The University should consider changing or reinforcing the organizational structure to improve monitoring controls over the accounting and financial reporting functions of units. The accounting and financial reporting responsibilities should be centralized and units should report directly, timely and effectively to the Central Administration Finance Director and Controller.

An effective control environment requires that those in charge of governance monitor the accounting and financial reporting functions effectively. By implementing these recommendations, the monitoring of the accounting and financial reporting activities of the University will be reinforced.

Management's Response

The University of Puerto Rico concurs with this finding.

University of Puerto Rico

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs

Finding Number: 2019-002

Program

Student Financial Assistance Cluster (Various CFDA numbers)

Category

Internal Control / Compliance

Compliance Requirement

Special Tests and Provisions – Enrollment Reporting

Criteria

Under the Pell Grant and Education Department (ED) loan programs, institutions must complete and return within 15 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) (OMB No. 1845-0002) mailboxes sent by ED via NSLDS (OMB No.1845-0035). The institution determines the Enrollment Reporting roster file with the default set at minimum of every 60 days. Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS website. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

A student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies to FFEL Program loan holders by ED. Enrollment Reporting in a timely and accurate manner is critical for effective management of the programs. Enrollment information must be reported within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days. These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves-of-absence. As explained in the NSLDS Enrollment Reporting Guide, the Enrollment Reporting roster file is due within 15 days from the creation of the file that is placed in the institution's SAIG (PELL, 34 CFR section 690.83(b)(2); FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

University of Puerto Rico

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Finding Number: 2019-002 (continued)

Criteria (continued)

Per 34 CFR Section 682.610 for the Federal Family Education Loan (FFEL) and 34 CFR Section 685.309 for the Direct Loans Program, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by U.S Department of Education (ED) via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Condition

We noted that for eleven (11) students selected for testing, the University was not in compliance with the requirement as follows:

University of Puerto Rico

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Finding Number: 2019-002 (continued)

Condition (continued)

Exceptions and Instances of Noncompliance

- A- The status change of the student was not reported to the U.S. Department of Education (DOE) within 30 days (unless roster was to be submitted within 60 days) as required.
- B- The status change was never reported to National Student Loan Data System (NSLDS) which is the DOE central database for student aid.
- C- The student was reported as withdrawn instead of graduated.

Item Number	Campus	Exceptions
2312	RCM	A, C
2322	RCM	A, C
2450	RCM	A, C
2473	RCM	A, C
429	Rio Piedras	A
553	Rio Piedras	A
565	Rio Piedras	A
1344	Rio Piedras	A
47	Rio Piedras	B
2948	Carolina	A
3006	Arecibo	A

Cause

The process and controls over the reporting of the student status change to the U.S. Department of Education are not in place to ensure that the University timely complies with this requirement. An incorrect enrollment status and/or status date reported could cause a student's loan to be inappropriately delayed in being converted in repayment status.

University of Puerto Rico

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Finding Number: 2019-002 (continued)

Effect

This condition prevents the University from reporting a student's status in a timely manner to the NSLDS, which can cause funds being awarded to individuals who are not entitled to receive student financial assistance.

Questioned Costs

Not applicable.

Context

Our sample consisted of 60 items (out of a population of 2,017 students that withdrew, never attended and requested graduation for fiscal year 2019). Since several exceptions were identified, we concluded that these items do not represent non-systematic occurrences.

Identification as a repeat finding, if applicable

2018-002

Recommendation

We recommend that the University establishes procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

Management's Response

The University of Puerto Rico concurs with this finding.

University of Puerto Rico

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Finding Number: 2019-003

Program

Student Financial Assistance Cluster (Various CFDA numbers)

Category

Internal Control / Compliance

Compliance Requirement

Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security

Criteria

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

16 CFR 314.4 (b) requires institutions to “Identify reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information, and assess the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of your operations, including: (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.”

16 CFR 314.4(c) requires institutions to “Design and implement information safeguards to control the risks you identify through risk assessment, and regularly test or otherwise monitor the effectiveness of the safeguards’ key controls, systems, and procedures.”

University of Puerto Rico

Schedule of Findings and Questioned Costs (continued)

Section III – Federal Award Findings and Questioned Costs (continued)

Finding Number: 2019-003 (continued)

Condition

The University did not perform a risk assessment that addresses the three required areas as noted in 16 CFR 314.4(b), which are 1) employee training and management; (2) information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) detecting, preventing and responding to attacks, intrusions, or other systems failures. Further, since a risk assessment was not completed, the University did not document safeguards as required by 16 CFR 314.4(c).

Cause

The University does not have policies and procedures, including internal controls, addressing the requirements of 16 CFR 314.4(b) and (c).

Effect

The absence of policies and procedures could result in the loss or improper storage of student account information.

Questioned Costs

Not applicable.

Context

Total expenditures for the SFA cluster in total were \$249,188,826 for the year ended June 30, 2019.

Identification as a repeat finding, if applicable

Not applicable.

Recommendation

We recommend that management implement policies and procedures, including internal controls, to ensure that they are in compliance with 16 CFR 314.4(b) and (c).

Management's Response

The University of Puerto Rico concurs with this finding.

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