



**UNIVERSITY OF ALASKA**

(A Component Unit of the State of Alaska)

Audit in Accordance with OMB A-133

Year Ended June 30, 2010

UNIVERSITY OF ALASKA  
(A Component Unit of the State of Alaska)  
Audit in Accordance with OMB A-133  
June 30, 2010

Table of Contents

	PAGE
Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	1
Schedule of Expenditures of Federal Awards	3
Notes to the Schedule of Expenditures of Federal Awards	21
Schedule of Findings and Questioned Costs	23
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	24



**KPMG LLP**  
Suite 600  
701 West Eighth Avenue  
Anchorage, AK 99501

## **Report on Compliance With Requirements That Could Have A Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133**

The Board of Regents  
The University of Alaska:

### **Compliance**

We have audited the University of Alaska's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The University of Alaska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University of Alaska's management. Our responsibility is to express an opinion on the University of Alaska's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University of Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the University of Alaska's compliance with those requirements.

In our opinion, the University of Alaska complied, in all material respects, with the 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, 2010.

### **Internal Control over Compliance**

Management of the University of Alaska is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University of Alaska's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control

over compliance. Accordingly, we do not express an opinion on the effectiveness of the University of Alaska'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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

### **Schedule of Expenditures of Federal Awards**

We have audited the basic financial statements of the University of Alaska and its discretely presented component unit as of and for the year ended June 30, 2010, and have issued our report thereon dated November 11, 2010. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedur



University of Alaska  
Schedule of Expenditures for Federal Awards  
Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
10.680	Forest Health Protection		23,960
	Total Department of Agriculture		6,591,833
	Department of Commerce		

University of Alaska  
Schedule of Expenditures for Federal Awards  
Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Pass-throug			

University of Alaska  
 Schedule of Expenditures for Federal Awards  
 Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Department of the Navy			
Office of the Chief of Naval Research			
12.300	Basic and Applied Scientific Research		1,116,171
	Pass-through Woods Hole Oceanographic Institution	N00014-08-1-0311	67,551
	Pass-through Woods Hole Oceanographic Institution	N00014-10-1-0315	3,434
	Pass-through Florida State University	N00014-05-1-0360	45,248
U.S. Army Medical Command			
12.420	Military Medical Research and Development		1,293,498
12.431	Basic Scientific Research		814,036
	Pass-through Mississippi State University	W56HZV-08-C-0236	460,147
Office of the Secretary of Defense			
12.630	Basic, Applied, and Advanced Research in Science and Engineering		200,796
Department of the Air Force			
Material Command			
12.800	Air Force Defense Research Sciences Program		422,986
Advanced Research Projects Agency			
12.910	Research and Technology Development		1,837,378
	Pass-through BAE Systems	HR0011-09-C-0099	148,724
Total Department of Defense			9,321,014
Department of the Interior			
15.000	Miscellaneous		1,255,707
	Pass-through Hoonah Indian Association	MOA DTD 2/1/2010	58,566
	Pass-through National Fish & Wildlife Foundation	2005-0011-036	1,315
	Pass-through Rutgers	M07PC13368	36,680
	Pass-through State of Alaska	EN 1195139	16,706
	Pass-through State of Alaska	RSA 1195126	2,587
	Pass-through State of Alaska	EN 1195128	9,015
15.900	Disposal of Surplus Wildlife		92,129
Bureau of Land Management			
15.224	Cultural Resource Management		39,548
15.225	Recreation Resource Manag ture861 323.22 Tm(h)TJE1M1oW16ntse5S99.06 369.96 164.94 10.74 reW nBT/TT0 0v4-251 20.		



University of Alaska  
 Schedule of Expenditures for Federal Awards  
 Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
15.634	State Wildlife Grants		
	Pass-through State of Alaska	AR 42636	(3,179)
	Pass-through State of Alaska	RS 1195159	(5,231)
	Pass-through State of Alaska	ADN 1105104	29,328
	Pass-through State of Alaska	RS 1105114	74,285
15.642	Challenge Cost Share		19,635
15.650	Research Grants (Generic)		123,141
15.655	Migratory Bird Monitoring, Assessment and Conservation		35,979
U.S. Geological Survey			
15.805	Assistance to State Water Resources Research Institutes		94,608
15.807	Earthquake Hazards Reduction Program		682,230
15.808	U.S. Geological Survey - Research and Data Collection		928,617
	Pass-through America View, Inc.	AVO8-AK01	29,183
	ARRA - U.S. Geological Survey - Research and Data Collection		4,843
15.810	N		

University of Alaska  
Schedule of Expenditures for Federal Awards  
Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
----------------	-----------------------	------------------	--------------

---

University of Alaska  
 Schedule of Expenditures for Federal Awards  
 Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
47.050	Geosciences		7,053,208
	Pass-through SRI International	59-001127	530,131
	Pass-through University of Washington	892069	11,560
	Pass-through WGBH Educational Foundation	2008000779A	23,540
	Pass-through Woods Hole Oceanographic Institution	A100638	19,506
47.070	Computer and Information Science and Engineering		295,251
	Pass-through Carnegie Mellon University	IIS 0534217	12,494
47.074	Biological Sciences		2,968,048
	Pass-through University of Washington	592485	6,806
	Pass-through University of California, Berkeley	DEB 0926162	24,910
	ARRA - Biological Sciences		823
47.075	Social, Behavioral, and Econom	T0 77 0.07F7 06446.371 0.078 Td(414,654)Tj-2.259 0 Td(	)Tj-44.112 -1.287 Td(47.076)-
		1,095	

University of Alaska  
Schedule of Expenditures for Federal Awards  
Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Department of Energy			
81.000	Miscellaneous		182,536
	Pass-through Battelle Pacific Northwest Lab	DE-AC06-76RL01830	58,525
	Pass-through Battelle Pacific Northwest Lab	DE-AC05-76RL01830	34,342
	Pass-through Inland Northwest Research Alliance	DE-FG02-05ER64132	66,903
81.036	Inventions and Innovations		

University of Alaska  
 Schedule of Expenditures for Federal Awards  
 Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Department of Health and Human Services			
93.000	Miscellaneous		61,262
	Pass-through Mount Sinai School of Medicine	NIH BAANIHNIAIDDMID 07-20	875,593
	Pass-through South East Alaska Regional Health Consortium	1U17RH08544-01-00	66,914
	Pass-through UCLA School of Public Health	NIH HHSN266200700009C	(84,598)
Administration on Aging			
93.048	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		228,651
Administration for Children and Families			
93.605	Family Connection Grants		
	Pass-through OnTrack, Inc.	AGREEMENT DTD 01/19/10	2,282
Health Resources and Services Administration			
93.110	Maternal and Child Health Federal Consolidated Programs		
	Pass-through University of Arizona Tucson	T04MC0034	2,488
Substance Abuse and Mental Health Services Administration			
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
	Pass-through State of Alaska	EN 0604883	112,552
Health Resources and Services Administration			
93.300	National Center for Health Workforce Analysis		31,803
93.822	Health Careers Opportunity Program		
	Pass-through University of Washington	5 D18 HP02864-007	438
Centers for Disease Control and Prevention			

University of Alaska  
 Schedule of Expenditures for Federal Awards  
 Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Centers For Medicare And Medicaid Services			
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations Pass-through State of Alaska	EN 0693037	1,361
Total Department of Health and Human Services			<u>12,399,573</u>
Department of Homeland Security			
97.061	Centers for Homeland Security Pass-through University of Hawaii	Z884255	549,044
TOTAL RESEARCH AND DEVELOPMENT			<u>111,250,133</u>
OTHER PROGRAMS			
Department of Agriculture			
10.000	Miscellaneous		39,289
	Pass-through State of Arizona	E9H27706	17,202
	Pass-through State of Nevada	USDA 7NV700NV7	48,928
Cooperative State Research, Education, and Extension Service			
10.200	Grants for Agricultural Research, Special Research Grants		373,147
	Pass-through Utah State University	2006-38640-16743	19,763
10.206	Grants for Agricultural Research - Competitive Research Grants		277,980
10.225	Community Food Projects		50,305
10.228	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants		1,421,865
10.303	Integrated Programs		
	Pass-through University of California, Davis	2007-51120-03885	25,952
	Pass-through University of Idaho	2008-51130-04734	73,305
10.304	Homeland Security - Agricultural Pass-through University of California, Davis	2007-37620-18230	39,793
10.443	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		82,126
10.500	Cooperative Extension Service		2,083,320
	Pass-through Kansas State University	2007-48661-03868	148,469
	Pass-through Kansas State University	2006-48659-03721	31,967
	Pass-through University of Wyoming	2007-47001-03798	4,302
	Pass-through University of Wyoming	2006-47001-03417	1,584
	Pass-through University of Wyoming	UTSTUNV 46466AK	10,723
	Pass-through University of Wyoming	UTSTUNV 46467AK	2,305
	Pass-through Washington State University	2005-48605-03347	367,058
Food and Nutrition Service			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		
	Pass-through Oklahoma State Department of Health	3409010318 REV 2	14,972
	Pass-through Oklahoma State Department of Health	3409014142	2,219
	Pass-through State of Alaska	EN 0604852	39,298
	Pass-through State of Alaska	EN 0604866	9,941
	Pass-through State of Alaska	EN 0604851	60,967
	Pass-through State of Alaska	EN 0604853	12,029
10.578	WIC Grants to States (WGS) Pass-through State of Hawaii - Department of Health, Honolulu	USDA 7HI700HI7	7,747

University of Alaska  
Schedule of Expenditures for Federal Awards  
Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Forest Service			
10.652	Forestry Research		176,728
10.664	Cooperative Forestry Assistance		118,124
Rural Development			
10.769	Rural Business Enterprise Grants		4,994
10.771	Rural Cooperative Development Grants		71,963
Total Department of Agriculture			<u>5,638,365</u>
Department of Commerce			
11.000	Miscellaneous		1,840
	Pass-through Consortium for Oceanographic Research & Education	NA07SEC4690001	(64)
Economic Development Administration			
11.303	Economic Development - Technical Assistance		134,975
National Oceanic and Atmospheric Administration			
11.407	Interjurisdictional Fisheries Act of 1986		19,859
11.417	Sea Grant Support		2,121,087
11.419	Coastal Zone Management Administration Awards		
	Pass-through State of Alaska	AR 35201 GR 34282	999
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program		
	Pass-through State of Alaska	EN 1185968	221,693
11.472	Unallied Science Program		45,300
	Pass-through North Pacific Research Board	NA17FL2556	(2,839)
	Pass-through North Pacific Research Board	NPRB AGREEMENT 826	110,680
Total Department of Commerce			<u>2,653,530</u>
Department of Defense			
12.000	Miscellaneous		16,003
Defense Logistics Agency			
12.002	Procurement Technical Assistance For Business Firms		418,206
U.S. Army Material Command			
12.431	Basic Scientific Research		
	Pass-through Academy of Applied Science (AAS)	W911NF-04-1226	1,391
	Pass-through Academy of Applied Science (AAS)	SBGRNT; 08-48,49,50 DATE 8.7.8	388
Department of the Air Force			
Office of Material Command			
12.800	Air Force Defense Research Sciences Program		532
Total Department of Defense			<u>436,520</u>
Department of Housing and Urban Development			
14.000	Miscellaneous		
	Pass-through Alaska Housing Finance Corporation	ADN 459104	(9)
	Pass-through Alaska Housing Finance Corporation	ADN 400019	127,758
Office of Policy Development and Research			
14.515	Alaska Native / Native Hawaiian Institutions Assisting Communities		1,158,744
Total Department of Housing and Urban Development			<u>1,286,493</u>
Department of the Interior			
15.000	Miscellaneous		230,884
	Pass-through Qawalangin Tribe	2007-02 CHECK 11054	32,638

University of Alaska  
Schedule of Expenditures for Federal Awards



University of Alaska  
Schedule of Expenditures for Federal Awards  
Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Federal Highway Administration			
20.200	Highway Research and Development Program		
	Pass-through University of Idaho	DTF H6108-G-00009	18,477
20.215	Highway Training and Education		238,483
Total Department of Transportation			276,680
Office of Personnel Management			
27.011	Intergovernmental Personnel Act (IPA) Mobility Program		(11,104)
National Aeronautics and Space Administration			
43.000	Miscellaneous		32,082
	Pass-through Alaska Challenger Center for Space Science Technology Inc.	NNX10AD89G	38,930
	Pass-through George Mason University	NNG04GE61A	(203)
43.001	Aerospace Education Services Program		197,983
	Pass-through Bigelow Labs	KM061-0910011011TR	48,000
Total National Aeronautics and Space Administration			316,792
National Endowment for the Arts			
45.025	Promotion of the Arts - Partnership Agreements		
	Pass-through State of Alaska	FY10CAD0040	1,427
	Pass-through State of Alaska	FY10CAD0041	3,000
Total National Endowment for the Arts			4,427
National Endowment for the Humanities			
45.149	Promotion of the Humanities - Division of Preservation and Access		29,310
45.169	Promotion of the Humanities - Office of Digital Humanities		8,593
Total National Endowment for the Humanities			37,903
Institute of Museum and Library Services			
45.310	Grants to States		
	Pass-through State of Alaska	LS-00-09-0002-09	213,256
	Pass-through State of Alaska	RSA 0590656	(353)
Total Institute of Museum and Library Services			212,903
National Science Foundation			
47.041	Engineering Grants		138,471
47.050	Geosciences		776,785
47.070	Computer and Information Science and Engineering		207,947
47.074	Biological Sciences		278,916
47.076	Education and Human Resources		1,270,838
47.078	Polar Pro		

University of Alaska  
Schedule of Expenditures for Federal Awards  
Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
Small Business Administration			
59.009	Procurement Assistance to Small Businesses		(113,620)
59.037	Small Business Development Centers		<u>777,607</u>
Total Small Business Administration			<u>663,987</u>
Environmental Protection Agency			
Office of the Chief Financial Officer			
66.202	Congressionally Mandated Projects		<u>305,436</u>
Department of Energy			
81.000	Miscellaneous		
	Pass-through Inland Northwest Research Alliance	DE-FG07-02ID14277	10
81.089	Fossil Energy Research and Development		<u>325,140</u>
Total Department of Energy			<u>325,150</u>
Department of Education			
84.000	Miscellaneous		
	Pass-through National Writing Project Corporation	CONTRACT 92-AK01	11,193
	Pass-through National Writing Project Corporation	CONTRACT 09-AK02	115,919
	Pass-through Program Income	PNWPC001	36,338
Office of Vocational and Adult Education			
84.002	Adult Education - Basic Grants to States		
	Pass-through State of Alaska	EN 0700441	117,336
	Pass-through State of Alaska	EN 0705601	271,605
	Pass-through State of Alaska	EN 0705603	74,916
	Pass-through State of Alaska	EN 0705604	32,086
	Pass-through State of Alaska	EN 0705605	25,999
84.048	Career and Technical Education - Basic Grants to States		
	Pass-through State of Alaska	EL 09.163.01/EL09.163.02	(1)
	Pass-through State of Alaska	EN 0500380	92,038
	Pass-through State of Alaska	EN 0500377	11,360
	Pass-through State of Alaska	EN 0500376	65,675
84.243	Tech-Prep Education		
	Pass-through State of Alaska	EN 0500151	287,568
	Pass-through State of Alaska	EN 0500150	3,340
	Pass-through State of Alaska	EN 0580593	(125)
Office of Postsecondary Education			
84.031	Higher Education - Institutional Aid		10,011,353
84.116	Fund for the Improvement of Postsecondary Education		1,130,894
84.333	Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities		46,820
Office of Special Education and Rehabilitative Services			
84.323	Special Education - State Personnel Development		
	Pass-through State of Alaska	ADN 0590591	3,607
	Pass-through State of Alaska	ADN 0500138	369,322
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		93,394

University of Alaska  
Schedule of Expenditures for Federal Awards  
Year Ended June 30, 2010

CFDA

FEDERAL PROGRAM TITLE

PASS-THROUGH ID#

EXPENDITURES

University of Alaska  
Schedule of Expenditures for Federal Awards  
Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
National Institutes of Health			
93.279	Drug Abuse and Addiction Research Programs Pass-through Terra Nova Learning Systems	1R44DA022907-01	30
93.389	National Center for Research Resources		223,054
93.702	ARRA - National Center for Research Resources, Recovery Act Construction Support		45,837
Centers for Disease Control and Prevention			
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance		332,236
Administration for Children and Families			
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service Pass-through University of Kansas	CONTRACT FY2009-034	431,478 12,567
93.658	Foster Care - Title IV-E Pass-through State of Alaska Pass-through State of Alaska	EN 0604850 EN 0693065	206,078 341
Centers for Medicare and Medicaid Services			
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities Pass-through State of Alaska Pass-through State of Alaska Pass-through State of Alaska	EN 0603091 EN 0683064 EN 0693073	201,040 128 (3,668)
Substance Abuse and Mental Health Services Administration			
93.959	Block Grants for Prevention and Treatment of Substance Abuse Pass-through State of Alaska Pass-through University of Washington	602-09-009 EN 0660357	(399) 1,803
Total Department of Health and Human Services			<u>3,885,813</u>
Corporation for National and Community Service			
94.005	Learn and Serve America - Higher Education Pass-through Community College National Center for Community Engagement	06LHHAZ001	10,808
94.013	Volunteers in Service to America		3,868
94.013	ARRA - Volunteers in Service to America		5,000
Total Corporation for National and Community Service			<u>19,676</u>
Social Security Administration			
96.008	Social Security - Work Incentives Planning and Assistance Program		<u>93,462</u>
Agency for International Development			
98.012	USAID Development Partnerships for University Cooperation and Development Pass-through International Research Exchange Board	FY08-AR03-U-ALASKA-01- MOD 3	<u>74,515</u>
TOTAL OTHER PROGRAMS			<u>42,868,118</u>

University of Alaska  
 Schedule of Expenditures for Federal Awards  
 Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
<b>PUBLIC WORKS AND ECONOMIC DEVELOPMENT</b>			
Department of Commerce			
Economic Development Administration			
11.307	Economic Adjustment Assistance		17,400
<b>WORKFORCE INVESTMENT ACT (WIA)</b>			
Department of Labor			
Employment Training Administration			
17.259	WIA Youth Activities		
	Pass-through State of Alaska	EN 0706117	109,067
	Pass-through State of Alaska	EN 0706161	224,949
	Pass-through State of Alaska	EN 0796111	(162)
	ARRA - WIA Youth Activities		
	Pass-through State of Alaska	EN 0706119	310,000
17.260	WIA Dislocated Workers		
	Pass-through State of Alaska	EN 0796100	68
	Pass-through State of Alaska	EN 0706113, 0700012, 0700531	208,797
<b>TOTAL WORKFORCE INVESTMENT ACT (WIA)</b>			<b>852,719</b>
<b>HIGHWAY PLANNING AND CONSTRUCTION</b>			
Department of Transportation			
Federal Highway Administration			
20.205	Highway Planning and Construction		14,475
	Pass-through State of Alaska	EN 2573008	25,010
<b>TOTAL HIGHWAY PLANNING AND CONSTRUCTION</b>			<b>39,485</b>
<b>SPECIAL EDUCATION</b>			
Department of Education			
Office of Special Education and Rehabilitative Services			
84.027	Special Education - Grants to States		
	Pass-through State of Alaska	EN 0500136	15,026
	Pass-through State of Alaska	EN 0500180	101,266
	Pass-through State of Alaska	EN 0500181	8,830
<b>TOTAL SPECIAL EDUCATION</b>			<b>125,122</b>
<b>TRIO</b>			
Department of Education			
Office of Postsecondary Education			
84.042	TRIO - Student Support Services		771,620
84.044	TRIO - Talent Search		926,948
84.047	TRIO - Upward Bound		1,240,883

University of Alaska  
 Schedule of Expenditures for Federal Awards  
 Year Ended June 30, 2010

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#	EXPENDITURES
MEDICAID			
Department of Health and Human Services			
Centers for Medicare and Medicaid Services			
93.778	Medical Assistance Program		
	Pass-through State of Alaska	EN 0693093	<u>373</u>
GRAND TOTAL			<u>\$ 246,280,692</u>

**UNIVERSITY OF ALASKA**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2010**

(1)

(2)

(3) **Subrecipients**

<i>Federal Agency and Program</i>	<i>CFDA#</i>	<i>Expenditures</i>
<b>Department of Agriculture</b>		
Agricultural Research Basic and Applied Research	10.001	\$ 621,182
Grants for Agricultural Research, Special Research Grants	10.200	100,115
Alaska Native Serving and Native Hawaiian Serving Institutions		
Education Grants	10.228	8,208
Outreach and Assistance for Socially Disadvantaged Farmers and		
Ranchers	10.443	10,000
Cooperative Extension Service	10.500	86,902
		826,407
<b>Department of Commerce</b>		
Geodetic Surveys and Services (Geodesy and Applications of the		
National Geodetic Reference System)	11.400	47,689
Sea Grant Support	11.417	148,691
Undersea Research	11.430	104,460
N		

**UNIVERSITY OF ALASKA**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2010**

<i>Federal Agency and Program</i>	<i>CFDA#</i>	<i>Expenditures</i>
<b>Department of Labor</b>		
Community Based Job Training Grants	17.269	75,275
Disability Employment Policy Development	17.720	90,169
		165,444
<b>Department of Transportation</b>		
University Transportation Centers Program	20.701	161,694
<b>General Services Administration</b>		
Federal Citizen Information Center	39.009	225,680
<b>National Aeronautics and Space Administration</b>		
Miscellaneous	43.000	324,739
<b>National Science Foundation</b>		
Miscellaneous	47.000	20
Engineering Grants	47.041	205,698



**UNIVERSITY OF ALASKA**  
(A Component Unit of the State of Alaska)  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2010

**(1) Summary of Auditors' Results**

***Financial Statements***

Type of auditor's report issued

unqualified

**Internal control over financial reporting:**

- |  |     |   |               |
|--|-----|---|---------------|
| • Material weakness(es) identified?  | yes | X | no            |
| • Significant deficiencies identified that are not considered to be material weakness(es)? | yes | X | none reported |
| Noncompliance material to financial statements noted?                                      | yes | X | no            |

***Federal Awards***

Internal control over major programs:

- |  |     |   |               |
|--|-----|---|---------------|
| • Material weakness(es) identified?  | yes | X | no            |
| • Significant deficiencies identified that are not considered to be material weakness(es)? | yes | X | none reported |

Type of auditor's report issued on compliance for major programs

unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

yes X no

**CFDA**

**Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

The Board of Regents  
The University of Alaska:

We have audited the financial statements of the University of Alaska and its discretely presented component unit as of and for the year ended June 30, 2010, and have issued our report thereon dated November 11, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government*



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University of Alaska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Regents, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

November 11, 2010