

UNIVERSITY OF ALASKA
(A COMPONENT UNIT OF THE STATE OF ALASKA)
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021



**UNIVERSITY OF ALASKA
(A COMPONENT UNIT OF THE STATE OF ALASKA)
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether University of Alaska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those



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

Board of Regents
University of Alaska
Fairbanks, Alaska

Report on Compliance for Each Major Federal Program

We have audited University of Alaska's, a component unit of the State of Alaska, compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of University of Alaska's major federal programs for the year ended June 30, 2021. 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.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of University of Alaska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of University of Alaska's compliance.

Opinion on Each Major Federal Program

In our opinion, University of Alaska 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, 2021.

Other Matters

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 business-type activities and the aggregate discretely presented component unit of University of Alaska as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise University of Alaska's basic financial statements. We issued our report thereon dated October 22, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

Saint Louis, Missouri
February 16, 2022

8RGHHDQ'LVDRVSDONVWHU 7LWOH 'LUHFW \$ZDUG RU 3DVV 7KURXJK (QWLW)
 6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
 <HDU (QGHG RI -XQH

	Q Q 1111	QPEHU RU 3DVV	HGHUDO 6XSSOPHQWDO (GXFDWLRQDO 2SSRUWXQ
'LUHFW		{	)HGHUDO :RUN 6WXG\ 3URJUDP
'LUHFW	\$/1 1XPEHU	(	)HGHUDO :RUN 6WXG\ 3URJUDP
'LUHFW		*	)HGHUDO :RUN 6WXG\ 3URJUDP
'LUHFW		(	)HGHUDO 3HOO *UDQW 3URJUDP
'LUHFW		*	)HGHUDO 3HOO *UDQW 3URJUDP
'LUHFW		*	)HGHUDO 3HOO *UDQW 3URJUDP
'LUHFW		*	)HGHUDO 'LUHFW 6WXGHQW /RDQ
'LUHFW		*	7HDFKHU (GXFDWLRQ \$VVLVWDQFH IRU &ROOHJH DQ

'LUHFW * (GXFDWLRQ *UDQWV 7(\$& *UDQWV
 Department of Education Total 7HDFKHU (GXFDWLRQ \$VVLVWDQFH IRU &ROOHJH DQG +LJKH
 (GXFDWLRQ *UDQWV 7(\$& *UDQWV
 - 51,177,481

7RWDO 6XGHQW)LQDQFLDO \$VVLVWDQFH &OXVWHU

5HVVDUFK DQG 'HYHORSPHQW &OXVWHU

'HSDUWPHQW RI \$JULFXOWXU * 6XOJHU 3RUWDJH 'HHU 3URMHFW
 'LUHFW * +\GURORJLF &RQWUROV RQ :DWHUVKHG %LRJHRFKHPLVWU\
 'LUHFW * \$ODVND &RDVWDO 5DLQIRUHVW &HQWHU 'LUHFWRU 6XSSRUW
 'LUHFW * .QRWZHHG %LRFRQWURO
 'LUHFW * 6RPHWHUWV\SDUNHQ GQW\XHDPRR 6IZHEWGH\QDPLF W DQLDELOL
 'LUHFW * 6RPHWHUWV\SDUNHQ GQW\XHDPRR 6IZHEWGH\QDPLF W DQLDELOL
 'LUHFW * 6RPHWHUWV\SDUNHQ GQW\XHDPRR 6IZHEWGH\QDPLF W DQLDELOL
 'LUHFW * 6RPHWHUWV\SDUNHQ GQW\XHDPRR 6IZHEWGH\QDPLF W DQLDELOL
 'LUHFW * 6RPHWHUWV\SDUNHQ GQW\XHDPRR 6IZHEWGH\QDPLF W DQLDELOL
 \$LUHFWLRQ RI \$JULFXOWXU * 6SHFLDOW\ &URS %ORFN *UDQW 3URJUDP)DUP %LOO
 \$. 'LYLVLRQ RI \$JULFXOWXU * 6SHFLDOW\ &URS %ORFN *UDQW 3URJUDP)DUP %LOO
 'LUHFW * &RRSHUDWLYH)RUHVWU\ 5HVVDUFK
)LHEWQNV 6RLO :DWHU &RQVHUYDWLRQ 'LVVDFW))(& 86'\$

1RUWKZHVW ,QGLDQ &ROOHJH 1: , & 6\$ 8\$) &RPPXQLW\)RRG 3URMHFWV
 'LUHFW * ,QVWLWXWLRQV 5HVVDUFK 3URJUDP
 'LUHFW * \$ODVND XVDWLRQ\H (6XFDWLRQ\H DQW\ DQWLYH +DZDLLDQ 6HUYLQJ
 'LUHFW * \$ODVND XVDWLRQ\H (6XFDWLRQ\H DQW\ DQWLYH +DZDLLDQ 6HUYLQJ
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 'LUHFW * \$ODVND XVDWLRQ\H (6XFDWLRQ\H DQW\ DQWLYH +DZDLLDQ 6HUYLQJ
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8QLYHUVLW\ RI \$ODVND
6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
<HDU (QGHG RI -XQH

	*UDQW 1XPEHU RU 3DVV	\$PRXQWV 3DVVHG
	7KURXJK ,GHQWL\LQJ	WKURXJK WR 7RWDO)HGHUDO
)HGHUDO *UDQWRU &OXVWHU 7LWOH 'LUHFW\$ZDUGV 7KURXJK (QSWLWDP 7LWOH		6XEUFSLSLHQW\SHQGLWXUHV
\$ODVND 'HSW RI)LVK *DPH	\$'1	3DFLILF &RDVW 6DOPRQ 5HFRYHU\ 3DFLILF 6DOPRQ 7UHDW\ 3URJUDP
\$ODVND 'HSW RI)LVK DQG *DPH :LOGOLIH &RQVHUYDWLRQ		3DFLILF &RDVW 6DOPRQ 5HFRYHU\ 3DFLILF 6DOPRQ 7UHDW\ 3URJUDP
\$ODVND 'HSDUWPHQW RI)LVK *DPH		3DFLILF &RDVW 6DOPRQ 5HFRYHU\ 3DFLILF 6DOPRQ 7UHDW\ 3URJUDP
\$ODVND 'HSDUWPHQW RI)LVK *DPH		3DFLILF &RDVW 6DOPRQ 5HFRYHU\ 3DFLILF 6DOPRQ 7UHDW\ 3URJUDP
'LUHFW	*	0DULQH 0DPPDO 'DWD 3URJUDP
'LUHFW	*	0DULQH 0DPPDO 'DWD 3URJUDP
'LUHFW	*	0DULQH 0DPPDO 'DWD 3URJUDP
'LUHFW	*	0DULQH 0DPPDO 'DWD 3URJUDP
'LUHFW	*	0DULQH 0DPPDO 'DWD 3URJUDP
'LUHFW	*	0DULQH 0DPPDO 'DWD 3URJUDP
'LUHFW	*	0DULQH 0DPPDO 'DWD 3URJUDP
'LUHFW	*	0DULQH 0DPPDO 'DWD 3URJUDP
1RUWK 3DFLILF 5HVHDFK %RDUG	\$ \$	:HDWKHU DQG \$LU 4XDOLW\ 5HVHDFK 8QDOOLHG '6RPHQF8 P @ 0

8QLYHUVLW\ RI \$ODVND
6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
<HDU (QGHG RI -XQH

*UDQW 1XPEHU RU 3DVV
7KURXJK ,GHQWLILQJ

\$PRXQWV 3DVVHG
WKURXJK WR 7RWDO)HGHUDO
6XEUFSLSLHQW

)HGHUDO *UDQWRU &OXVWHU 7LWOH 'LUHFWS\$ZDUGV 7KURXJK (QWLUWDP 7LWOH

8QLYHUVLW\ RI \$ODVND
6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
<HDU (QGHG RI -XQH

	*UDQW 1XPEHU RU 3DVV	\$PRXQWV 3DVVHG
	7KURXJK ,GHQWLILQJ	WKURXJK WR 7RWDO)HGHUDO
)HGHUDO *UDQWRU &OXVWHU 7LWOH 'LUHFWS\$ZDUGV	7KURXJK (QWLVWDP 7LWOH	6XEUFSLSLHQW\$SHQGLWXUHV

\$ODVND 'HSDUWPHQW RI)LVK *DPH

8QLYHUVLW\ RI \$ODVND
6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
<HDU (QGHG RI -XQH

	*UDQW 1XPEHU RU 3DVV 7KURXJK ,GHQWLILQJ	\$PRXQWV 3DVVHG WKURXJK WR 7RWDO)HGHUDO 6XEUFSLSLHQWVSHQGLWXUHV
)HGHUDO *UDQWRU &OXVWHU 7LWOH 'LUHFW\$ZDUGV 7KURXJK (QZRUWDP 7LWOH		
'LUHFW	*	3RODU 3URJUDPV
'LUHFW	*	3RODU 3URJUDPV
'LUHFW	*	3RODU 3URJUDPV
'LUHFW	*	3RODU 3URJUDPV
'LUHFW	*	3RODU 3URJUDPV
'LUHFW	*	3RODU 3URJUDPV
\$UFWLF 5HVHDFK &RQVRUWLXP RI WKH 8 6 \$5&86		3RODU 3URJUDPV
\$ODVND 1DWLYH 7ULEDO +HDOWK &RQVRUWLXP		3RODU 3URJUDPV
'LUHFW	*	3RODU 3URJUDPV
8QLYHUVLW\ RI 6RXWKHUQ &DOLIRUQLD		21ILFH RI ,QWHUQDQDWRQDO 6FLHQFH DQG (QJLQHHULQJ
'LUHFW	*	21ILFH RI ,QWHUQDQDWRQDO 6FLHQFH DQG (QJLQHHULQJ
*HRUJH :DVKLQJWRQ 8QLYHUVLW\		,QWHJUDWLYH \$FWLYLWLHV
'LUHFW	*	,QWHJUDWLYH \$FWLYLWLHV
'LUHFW	*	,QWHJUDWLYH \$FWLYLWLHV
'LUHFW	*	,QWHJUDWLYH \$FWLYLWLHV
'LUHFW	*	,QWHJUDWLYH \$FWLYLWLHV
'LUHFW	*	,QWHJUDWLYH \$FWLYLWLHV
'LUHFW	*	,QWHJUDWLYH \$FWLYLWLHV
'LUHFW	*	,QWHJUDWLYH \$FWLYLWLHV
'LUHFW	*	,QWHJUDWLYH \$FWLYLWLHV
6RXWK 'DNRWD 6FKRRO RI 0LQHV 7HFKQROR.6'607 8\$\$		,QWHJUDWLYH \$FWLYLWLHV
National Science Foundation Total		1,340,366 41,912,792
(QYLURQPHQWDO 3URWHFWLRQ \$JHQF		
\$. 'HSDUWPHQW RI (QYLURQPHQWDO &RQVHUFDWLRQ		%DVHOLQH &KHPLVWU\ RI WKH 6DOFKD 5LYHU
'HSW RI (QYLURQPHQWDO &RQVHUFDWLRQ \$'1		&RQJUHVVLRQDOO\ 0DQGDWHG 3URMHFWV
'LUHFW	*	5HJLRQDO :HWODQG 3URJUDP 'HYHORSPHQW *UDQWV
\$. 'HSDUWPHQW RI (QYLURQPHQWDO &RQVHUFDWLRQ		3HUIRUPDQFH 3DUWQHUVKLS *UDQWV
'LUHFW	*	(QYLURQPHQWDO ,QIRUPDWRQ ([FKDQJH 1HWZRUN *UDQW
Environmental Protection Agency Total		3URJUDP DQG 5HODWHG \$VVLVWDQFH
		13,472 116,506
'HSDUWPHQW RI (QUJ		
\$UJRQQH 1DWLRQDO /DE	)	6RLO RUJDQLF FDUERQ VWRFNV LQ LFH ZHGJH SRO\JRQV
		%DUURZ

,GDKR 1DWLRQDO /DERUDWRU\ 67\$1'\$5' 5(6(\$5+ &

8QLYHUVLW\ RI \$ODVND
6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
<HDU (QGHG RI -XQH

*UDQW 1XPEHU RU 3DVV		\$PRXQWV 3DVVHG
7KURXJK ,GHQWL\LQJ		WKURXJK WR 7RWDO)HGHUDO
)HGHUDO *UDQWRU &OXVWHU 7LWOH 'LUHFW\$ZDUGV 7KURXJK (QURWUDP 7LWOH		6XEUHFLSLHQW\$SHQGLWXUHV
\$UJRQQH 1DWLRQDO /DERUDWRU\	12)	1XFOHDU (QHUJ\ 5HVHDFK 'HYHORSPHQW DQG
'LUHFW	*	'HPRQVWUDWLRQ
:RRGV +ROH 2FHDQRJUDSKLF ,QVWLWXWLRQ	68% \$ 31	\$GYDQFHG 5HVHDFK 3URMHFWV \$JHQF\ (QHUJ\
8QLYHUVLW\ RI 0LQQHVVRWD		\$GYDQFHG 5HVHDFK 3URMHFWV \$JHQF\ (QHUJ\
'LUHFW	*	\$GYDQFHG 5HVHDFK 3URMHFWV \$JHQF\ (QHUJ\
'LUHFW	*	\$GYDQFHG 5HVHDFK 3URMHFWV \$JHQF\ (QHUJ\
'LUHFW	*	\$GYDQFHG 5HVHDFK 3URMHFWV \$JHQF\ (QHUJ\
Department of Energy Total		2,556,500 8,023,882
'HSDUWPHQW RI (GXFDWLRQ		
'LUHFW	*	(GXFDWLRQ ,QQRYDWLRQ DQG 5HVHDFK IRUPHUO\
Department of Education Total		,QYHVWLQJ LQ ,QQRYDWLRQ L)XQG - 91,541
'HSDUWPHQW RI +HDOWK DQG +XPDQ 6HUYLEFHV		
ORXQW 6LQDL 6FKRRO RI 0HGLFLQH		++61 & &2\$
LQ ,YRUP'ROXQf€M3UR 000000000000000000000000000000		
OS6F @M3R@HHU0 @ 0'€P•€P0A0L X\@Cv5A@ @ 0000 00000000		

8QLYHUVLW\ RI \$ODVND
6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
<HDU (QGHG RI -XQH

*UDQW 1XPEHU RU 3DVV \$PRXQWV 3DVVHG
7KURXJK ,GHQWLILQJ WKURXJK WR 7RWDO)HGHUDO
)HGHUDO *UDQWRU &OXVWHU 7LWOH 'LUHFW\$ZDUGV 7KURXJK (QZLVWUDP 7LWOH 6XEUFHFLSLHQWVSHQGLWXUHV

8QLYHUVLW\ RI .HQWTFN\

8QLYHUVLW\ &HQWHUV IRU ([FHOHQFH LQ 'HYHORSPHQWDO
02"LVDELWLWLV (GXFDWLRQ 5HVHDFK DQG 6HUYLFH

8QLYHUVLW\ RI .HQWTFN\
8QLYHUVLW\ RI 1HYDGD /DV 9HJDV
1DWLRQDO -HZLVK +HDOWK
1DWLRQDO -HZLVK +HDOWK

8QLYHUVLW\ &HQWHUV IRU ([FHOHQFH LQ 'HYHORSPHQWDO
32 'LVDELWLWLV (GXFDWLRQ 5HVHDFK DQG 6HUYLFH
\$GR\$W\$S\$Q\$S\$VVLVWDQFH

'LUHFW

&DUG\$S\$Q\$S\$VVLVWDQFH
'LDEHWHV 'LJHVWLYH DQG .LGQH\ 'LVHDSVH ([WUDPXUDO
5HVHDFK

'LUHFW

'LDEHWHV 'LJHVWLYH DQG .LGQH\ 'LVHDSVH ([WUDPXUDO
5HVHDFK

'LUHFW

'LDEHWHV 'LJHVWLYH DQG .LGQH\ 'LVHDSVH ([WUDPXUDO
5HVHDFK

2UHJRQ +HDOWK 6FLHQFH 8QLYHUVLW\

'LDEHWHV 'LJHVWLYH DQG .LGQH\ 'LVHDSVH ([WUDPXUDO
5HVHDFK

'LUHFW

\$OOHUJ\ DQG ,QHFWRXV 'LVHDSVH 5HVHDFK

'LUHFW

%LRPHGLFDO 5HVHDFK DQG 5HVHDFK 7UDLQLQJ

'LUHFW

%LRPHGLFDO 5HVHDFK DQG 5HVHDFK 7UDLQLQJ

'LUHFW

%LRPHGLFDO 5HVHDFK DQG 5HVHDFK 7UDLQLQJ

1RUWKZHVW ,QGLDQ &ROOHJH

%LRPHGLFDO 5HVHDFK DQG 5HVHDFK 7UDLQLQJ

5HVHDFK)RXQGDWLRQ 681<

8%LRPHGLFDO 5HVHDFK DQG 5HVHDFK 7UDLQLQJ

8QLYHUVLW\ RI :DVKLQJWRQ

8%LRPHGLFDO 5HVHDFK DQG 5HVHDFK 7UDLQLQJ

8QLYHUVLW\ RI :LVFRQLQ 2VKNRVK

%LRPHGLFDO 5HVHDFK DQG 5HVHDFK 7UDLQLQJ

0RQWDQD 6WDWH 8QLYHUVLW\

%LRPHGLFDO 5HVHDFK DQG 5HVHDFK 7UDLQLQJ

'LUHFW

8QLYHUVLW\ RI \$ODVND
6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
<HDU (QGHG RI -XQH

*UDQW 1XPEHU RU 3DVV

\$/1 1XPEHU

8QLYHUVLW\ RI \$ODVND
 6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
 <HDU (QGHG RI -XQH

		*UDQW 1XPEHU RU 3DVV	\$PRXQWV 3DVVHG
		7KURXJK ,GHQWLILQJ	WKURXJK WR 7RWDO)HGHUDO
		7KURXJK (QURVNDP 7LWOH	6XEUFSLSHQWVSHQGLWXUHV
'LUHFW		&RRSHUDWLYH ([WHQVLRQ 6HUFLH	
'LUHFW	10.500 Total		15,137 2,390,398
'LUHFW	10.514 Total	([SDQGHG)RRG DQG 1XWULWLRQ (GXFDWLRQ 3URJUDP	
'LUHFW	10.515 Total	5HQHZDEOH 5HVRXUFHV ([WHQVLRQ \$FW DQG 1DWLRQDO	
'LUHFW	10.527 Total	1HZ %HJLQQLQJV IRU 7ULEDO 6WXGHQWV	
1DWLRQDO)LVK :LOGOLIH)RXQGDWLRQ	10.683 Total	1DWLRQDO)LVK DQG :LOGOLIH)RXQGDWLRQ	
'LUHFW	10.855 Total	'LVWDQFH /HDUQLQJ DQG 7HOHPHGLFLQH /RDQV DQG	
'LUHFW	10.902 Total	*UDQWV	
Department of Agriculture Total		6RLO DQG :DWHU &RQVHUUDWLRQ	15,137 2,912,236
'HSDUWPHQW RI &RPPHUF		(FRQRPLF 'HYHORSPHQW 7HFKQLFDO \$VVLVWDQFH	
'LUHFW	11.303 Total	(FRQRPLF 'HYHORSPHQW 7HFKQLFDO \$VVLVWDQFH	343,073
'HSDUWPHQW RI 0L0LWDU\ DQG 9HWHUDQV \$IIDLUV '09\$		0HWHRURORJLF DQG +\GURORJLF 0RGHUQL]DWLRQ	
'HSDUWPHQW RI 0L0LWDU\ DQG 9HWHUDQV \$IIDLUV '09\$	11.467 Total	'HYHORSPHQW 2\$\$ * <	
'LUHFW		0HWHRURORJLF DQG +\GURORJLF 0RGHUQL]DWLRQ	
'LUHFW	11.611 Total	'HYHORSPHQW 2\$\$ * <	264,778
Department of Commerce Total		0DQXIDFWXULQJ ([WHQVLRQ 3DUWQHUVKLS	
'HSDUWPHQW RI 'HIHQV		&29,' 0DQXIDFWXULQJ ([WHQVLRQ 3DUWQHUVKLS	
'LUHFW			790,931
'LUHFW			1,398,782
'LUHFW		3URFXUHPHQW 7HFKQLFDO \$VVLVWDQFH)RU %XVLQHVV	
'LUHFW		)LUPV	
'LUHFW		3URFXUHPHQW 7HFKQLFDO \$VVLVWDQFH)RU %XVLQHVV	
'LUHFW		)LUPV	
'LUHFW	12.002 Total	3URFXUHPHQW 7HFKQLFDO \$VVLVWDQFH)RU %XVLQHVV	
'LUHFW		)LUPV	610,899
'LUHFW		8P 11.611 3TJ 08-	790,931

8QLYHUVLW\ RI \$ODVND
 6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
 <HDU (QGHG RI -XQH

		*UDQW 1XPEHU RU 3DVV 7KURXJK ,GHQWLILQJ	\$PRXQWV 3DVVHG WKURXJK WR 7RWDO)HGHUDO
		7KURXJK (QURJUDP 7LWOH	6XEUFSLSLHQWVSHQGLWXUHV
)HGHUDO *UDQWRU &OXVWHU 7LWOH 'LUHFW	\$ZDUGV	0LQH +HDOWK DQG 6DIHW\ *UDQWV	
'LUHFW	17.600 Total		- 162,723
Department of Labor Total			- 162,723
'HSDUWPHQW RI 6WDWH 8QLYHUVLW\ RI 8WDK	19.027 Total	68% (QHUJ\ *BZHBUQDQFH DQG 5HIRUP 3URJUDPV	- 37,020
'LUHFW	19.900 Total	\$((&\$ (6) 3' 3URJUDPV	- 171,439
Department of State Total			- 208,459
'HSDUWPHQW\RI 7UHDVXU 'LYLVLRQ RI %HKDYLRUDO +HDOWK)DLUEDQNV 1RUWK 6WDU %RURXJK	\$'1 3 21.019 Total	& 29,' & RURQDYLUXV 5HOLHI)XQG & 29,' & RURQDYLUXV 5HOLHI)XQG	- 2,140,467
Department of Treasury Total			- 2,140,467
,QVWLWXWH RI 0XVHXP 'DQG /LEUDU\ 6HUYLEFH			
'LUHFW	45.000 Total	.REXN 5LYHU &ROOHFWLRQ 5HKRXVLQJ DQG 6WDELOLDWLRQ	- 58,093
Institute of Museum and Library Services Total			- 58,093
1DWLRQDO (QGRZPHQW IRU WKH +XPDQLWLHV \$ODVND +XPDQLWLHV)RUXP	45.129 Total	3URPRWLRQ RI WKH +XPDQLWLHV)HGHUDO 6WDWH 0 3DUWQHUVKLS	- 1,018
'LUHFW	45.149 Total	3URPRWLRQ RI WKH +XPDQLWLHV 'LYLVLRQ RI 3UHVHUYDWLRQ DQG \$FFHVV	- 146,444
National Endowment for the Humanities Total			- 147,462
6PDOO %XVLQHVV \$GPLQLVWUDWLR 'LUHFW 'LUHFW	* *	6PDOO %XVLQHVV 'HYHORSPHQW &HQWHUV 6PDOO %XVLQHVV 'HYHORSPHQW &HQWHUV	
'LUHFW	59.037 Total	& 29,' 6PDOO %XVLQHVV 'HYHORSPHQW &HQWHUV	- 1,648,558
'LUHFW	59.073 Total	3D\FKHFN 3URWHFWLRQ /RDQ 3URJUDP 333	- 467,359
Small Business Administration Total			- 2,115,917
(QYLURQPHQWDO 3URWHFWLRQ \$JHQF \$ODVND 'HSDUWPHQW RI 1DWXUDO 5HVRXUFHV	66.032 Total	6WDWH ,QGRRU 5DGRQ *UDQWV	- 3,288
'LUHFW	66.951 Total	(QYLURQPHQWDO (GXFDWLRQ *UDQWV	4,145

8QLYHUVLW\ RI \$ODVND
 6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
 <HDU (QGHG RI -XQH

		*UDQW 1XPEHU RU 3DVV 7KURXJK ,GHQWLILQJ	\$PRXQWV 3DVVHG WKURXJK WR 7RWDO)HGHUDO
)HGHUDO *UDQWRU &OXVWHU 7LWOH 'LUHFW		1DWBWV 7KURXJK (QVLRW)UDP 7LWOH	6XEUFHLSLHQWV SHQGLWXUHV
93.879 Total			- 32,051
'LYLVLRQ RI 3XEOLF +HDOWK	\$'1	1DWLRQDO %LRWHUURULVP +RVSLWDO 3UHSDUHGGHVV 3URJUDP	
'LYLVLRQ RI 3XEOLF +HDOWK	\$'1	1DWLRQDO %LRWHUURULVP +RVSLWDO 3UHSDUHGGHVV 3URJUDP	
93.889 Total			- 207,376
Department of Health and Human Services Total			595,062 3,611,865
6RFLDO 6HFXULW\ \$GPLQLVWUDWLRQ			
'LUHFW		* 6RFLDO 6HFXULW\ :RUN ,QFHQWLYHV 3ODQQQLJ DQG \$VVLVWDQFH 3URJUDP	
96.008 Total			- 71,942
Soco o o o 5603003A0 o o 5lit4305200460n2minist86 0 Td [<001500130018000F0016 50.18 0 Td 65l40481>Tj /C2_1 d83>3310 <0003>]TJ /TT0 1 Tf -56057004B>Tj8Cr88 0 -3001A00140014>]TJ 19.359 1.			

1Å @ 0`€VW`Ùe,,@ 0 P Q-LWXW \$DP \$s*e4QD @ ðgd'4 p @ ðgd'4

8QLYHUVLW\ RI \$ODVND
1RWHV WR 6FKHGXOH RI ([SHQGLWXUHV RI)HGHUDO \$ZDUGV
<H DU (QGHG -XQH

7KH LQIRUPDWLRQ LQ WKLV VFKHGXOH LV SUHVHQWHG LQ DFFRUG ZLWK ~~Grants Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards~~ PHQWV
8QLIRUP *XLGDQFH 7KHUHIRUH DPRXQWV SUHVHQWHG LQ WKLV VFKHGXOH PD\ GLIIHU IURP DPRXQWV
VWDWHPHQWV)HGHUDO SURJUDP WLWOHV DUH UHSRUWHG DV SUHVHQWHG LQ WKH &DWDORJ RI)
LGHQWL\LQJ DQG JUDQW QXPEHUV DUH SUHVHQWHG ZKHUH DYDLODEOH

)HGHUDO 'LUHFW 6WXGHQW /RDQV \$/1
7KH 8QLYHUVLW\ LV UHVSRVLEOH IRU WKH SHUIRUPDQFH RI FHUWDLQ DGPLQLVWUDWLYH GXWLHV
WKLV SURJUDP DUH QRW LQFOXGHG LQ WKH 8QLYHUVLW\ VEDVLF ILQDQLDO VWDWHPHQWV /RDQ
HQGHG -XQH DUH VXPPDULJHG DV IROORZV QD

\$PRXQWV 'LVEXUVHG

'LUHFW 6XEVLGLJHG /RDQ
'LUHFW 8QVXEVLGLJHG /RDQ
'LUHFW 3/86 /RDQ

UNIVERSITY OF ALASKA

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Section II - Financial Statement Findings

2021 – 001

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: The University of Alaska (the University) has not complied with University policies and internal controls over procurement card transactions.

Criteria or specific requirement:

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Section III -Findings and Questioned Costs -Major Federal Programs

2021 – 002

Federal Agency: U.S. Department of Education

Federal Program Title: Education Stabilization Fund

Assistance Listing Number: 84.425F – HEERF Institutional Portion

Award Period: July 1, 2020 to June 30, 2021

Type of Finding:

- x Compliance, Other Matter
- x Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: Per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations and program compliance requirements. The grant allows institutions to claim lost amounts for estimated lost revenue to the school.

Condition: We observed the lost revenue calculation had included \$54,864 disallowed interdepartmental revenue.

Questioned costs: \$54,964

Context: The University of Alaska Southeast had performed year-over-year variance analysis to calculate lost revenue. The variance had included interdepartmental charges that had a net \$-0- impact on the University's revenue.

Cause: The University of Alaska Southeast had not considered the possibility that interdepartmental transactions could be disallowed. Due to a lack of authoritative guidance at the time, the campus relied on the Frequently Asked Questions (FAQs) to determine allowability which made no mention of lost revenue related to interdepartmental transactions.

Effect: Revenues are reimbursed by federal funds for which there is no true revenue loss.

Repeat Finding: No

Recommendation: We recommend the University of Alaska Southeast exclu.153 Tot(r1 n (die)T*001 1 1

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Section III - Findings and Questioned Costs - Major Federal Programs (Continued)

2021 – 004

Federal Agency: U.S. Department of Education

Federal Program Title: Education Stabilization Fund

Assistance Listing Number: 84.425F – HEERF Institutional Portion

Award Period: July 1, 2020 to June 30, 2021

Type of Finding:

- x Compliance, Other Matter
- x Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: Per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. In addition, a separate form must be posted covering aggregate amounts spent for HEERF I, HEERF II, and HEERF III funds each quarterly reporting period (September 30, December 31, March 31, June 30), no later than 10 days after the end of each calendar quarter under Section 18004(a)(1) of the CARES Act.

Condition and Context: During the testing of the University of Alaska Fairbanks (UAF) Reports, it was observed that the March 31, 2021 Institutional Report was submitted 3 days late, beyond the April 10, 2021 due date. Additionally, UAF was unable to provide documentation of the two institutional reports tested. We also observed there was no documentation to support the amount reported in attribute 7.1.1 on the annual report.

to the Office of the Controller

from the Vice Chancellor for Administration

the report, the reports generated in UAF's system used to document the original report was not saved (system and its contents) 5.5 vs the amount reported to the Controller.

**UNIVERSITY OF ALASKA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

Section IV –Prior Year Findings

FINDINGS—FINANCIAL STATEMENT AUDIT

2020 – 001 Review of Procurement Card Activity

Condition: We observed 4 transactions out of 49 tested were not approved by the authorized official within the 45-day threshold stated in University policy.

Status: The University had several instances of procurement card activity that was not approved within the 45-day threshold. Corrected.

Corrective Action: The University has implemented an electronic sign off system. When the procurement card statements are reviewed and signed off, these signed off statements are transferred to the central repository. An audit will be conducted at the central repository to ensure the statements are reviewed in a timely manner.

**UNIVERSITY OF ALASKA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2020 – 002 COD Reporting

Condition: We noted 2 out of 20 COD disbursements tested, were not reported within the required 15