

**PORTLAND STATE UNIVERSITY
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2020**

**PORTLAND STATE UNIVERSITY
REPORT ON SINGLE AUDIT
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the Board

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of Portland State University (the University), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Portland State University's basic financial statements, and have issued our report thereon dated December 7, 2020. Our report includes a reference to other auditors who audited the financial statements of the Portland State University Foundation, the discretely presented component unit, as described in our report on Portland State University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Portland State University's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the Portland State University's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Greenwood Village, Colorado
December 7, 2020



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

Members of the Board
Portland State University
Portland, Oregon

Report on Compliance for Each Major Federal Program

We have audited Portland State University's (the University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the University's major federal programs for the year ended June 30, 2020. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with 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 the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 major federal programs occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs for the year ended June 30, 2020.

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

We have audited the financial statements of business-type activities and the discretely presented component unit of the University as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated December 7, 2020, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Portland State University Foundation. 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.

Members of the Board
Portland State University

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

CliftonLarsonAllen LLP

Greenwood Village, Colorado
June 30, 2021

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
Research & Development Cluster						
Department of Agriculture						
10.309	Specialty Crop Research Initiative		Texas A&M University	M1900061	\$ 101,420	
10.310	Agriculture and Food Research Initiative (AFRI)		Oregon State University	C0529A-A	70,058	
10.675	Urban and Community Forestry Program	17-DG-11132544-014			82,590	
10.707	Research Joint Venture and Cost Reimbursable Agreements	19-CR-11221636-084			95,294	
		19-CR-11261900-054			75,595	
		20-JV-11221637-062			4,416	
		68-7482-17-011			(63)	
		NR1874820007C002			34,063	
10.907	Snow Survey and Water Supply Forecasting	NR193A750001C012			19,064	
		69-0436-17-528			2,866	
		1204R418P0020			(871)	
10.XXX	Department of Agriculture Miscellaneous	1204R419P4002			71,725	
		16-CR-11061500-001			11,980	
		16-CR-11062754-028			119,084	
		16-CR-11261975-093			3,539	
		16-CS-11221637-119			5,330	
		17-CR-11221636-113			10,390	
		17-CR-11261975-066			11,053	
		17-CR-11261985-091			215	
		17-JV-11261985-068			382	
		18-CR-11061800-015			4,208	
		18-CR-11062756-031			119,439	
		18-CR-11261900-036			24,209	
		18-JV-11261975-076			13,970	
		18-JV-11261979-022			2,368	
		19-JV-11261955-157			5,907	
		19-JV-11261979-067			32,766	
		2015-JV-11261979-051			12,115	
Department of Commerce						
11.417	Sea Grant Support		Oregon State University	NA325A-D	307	
			Oregon State University	NB325E-B	41,353	
11.431	Climate and Atmospheric Research		Oregon State University	NA277A-A	9,240	
11.439	Marine Mammal Data Program	NA18NMF4390024			8,016	
		NA19NMF4390171			92,710	
11.459	Weather and Air Quality Research	NA19OAR4590331			25,148	
11.XXX	Department of Commerce Miscellaneous	1333LB19C00000009			16,080	
Department of Defense						
12.300	Basic and Applied Scientific Research		University of California	111881050 MP#S9002221	26,572	
			University of California	122276869 PO S9002415	4,411	
		43019217			1,108	
		N00014-18-1-2327			107,252	
		N00014-19-1-2720			52,253	
12.351	Scientific Research - Combating Weapons of Mass Destruction	N00173-19-2-C003			43,572	
			Univ of New Mexico	433630-873E	71,920	

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
12.420	Military Medical Research and Development		Oregon Health & Science Univ (OHSU)	1008990_PSU	124,368	
			Oregon Health & Science Univ (OHSU)	1015214_PSU	125,314	
12.550	The Language Flagship Grants to Institutions of Higher Education		Institute of International Education	0054-PDX-7-TECH-280-PO7	78,440	
			Institute of International Education	0054-PDX-7-LINK-280-PO6	188,993	\$ 89,884
			Institute of International Education	0054-PDX-7-SSR-280-PO8	342,627	
12.560	DOD, NDEP, DOTC-STEM Education Outreach Implementation	FA9451-18-2-0031 F03000			72,711	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	W912HZ-17-2-0005			158,356	\$ 64,196
		W912HZ-19-2-0026			43,143	
12.800	Air Force Defense Research Sciences Program		The University of Texas at Austin	UTA16-001395	83,500	
			The University of Texas at Austin	UTA19-000666	60,559	
12.XXX	Department of Defense Miscellaneous		Galois Inc	2017-004	41,844	
				2019-009	316,454	
			Metron, Inc.	6F84-PSU	70,067	
			Pacific States Marine Fisheries Commission	18-130P	(30)	
			Pacific States Marine Fisheries Commission	19-113P	54,658	
			The Charles Stark Draper Laboratory, Inc.	SC001-0000001191	193,893	
		W912HZ-17-2-0025	US Army Corps of Engineers- LDP		70,695	
		W9127N-14-2-0015	US Army Corps of Engineers- LDP		(21)	\$ (21)
		W9127N18P0095	US Army Corps of Engineers- LDP		42	
		W9127N19C0013	US Army Corps of Engineers- LDP		27,195	
		W912HQ-18-C-0007	US Army Corps of Engineers- LDP		122,605	\$ 38,909
		W912HZ-15-2-0008	US Army Corps of Engineers- LDP		90,272	
		W912HZ-18-2-0005	US Army Corps of Engineers- LDP		45,195	
		W912HZ-18-2-0009	US Army Corps of Engineers- LDP		219,511	
Department of Education						
84.215	Innovative Approaches to Literacy, Full-service Community Schools, and Promise Neighborhoods		United Way of Columbia-Willamette	375PSU1920	85,770	
84.235E	Braille Training Program	H235E140014			54,536	
84.305A	Institute of Education Sciences Education Reserarch Grants Program		Yale University	GR103268(CON-80001286)	44,719	
		R305A180374			610,282	\$ 87,235
84.324A	Special Education - Research Innovation to Improve Services and Results for Children with Disabilities		University of Connecticut	360051	49,685	
			University of Kansas	FY2019-074	3,226	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	H325K150206			148,345	
		H325K150209			222,964	
84.325H	Leadership Consortia in Sensory Disabilities and Disabilities Associated with Intensive Service Needs		Salus University	PDX 88405 19-20	34,316	
84.326M	Model Demonstration Projects to Improve Literacy Outcomes for English Learners with Disabilities in Grades Three through Five or Three through Six	H326M160008			371,786	\$ 43,844

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
Department of Energy						
81.087	Renewable Energy Research and Development	DE-EE0008100			117,572	\$ 82,559
		DE-EE0008104			141,032	\$ 42,807
		DE-EE0008168			189,164	\$ 51,454
		DE-EE0008631			258,307	\$ 22,015
81.999	Department of Energy Miscellaneous Grants		Pacific States Marine Fisheries Commission	19-94G	24,582	
81.XXX	Department of Energy Miscellaneous		Battelle Memorial Institute dba Battelle Pacific NW Division	387339	(100)	
			Battelle Memorial Institute dba Battelle Pacific NW Division	437404	106,867	
			Battelle Memorial Institute dba Battelle Pacific NW Division	502325	33,839	
			Pacific States Marine Fisheries Commission	18-91G	(101)	
Department of Health & Human Services						
93.837	Cardiovascular Diseases Research		Elex Biotech LLC	R44HL114206	113,849	
93.859	Biomedical Research and Research Training		Oregon Health & Science University	1014217_PSU	31,152	
93.077	Family Smoking Prevention and Tobacco Control Act Regulatory Research		Regents of UC - Riverside	S-000752	11,007	
			University of California	S-001085	363,213	
		1R01ES025257-01/RES025257A			709,882	\$ 17,935
93.087	Enhance Safety of Children Affected by Substance Abuse		Volunteers of America Oregon Inc	140132	50,827	
93.103	Food and Drug Administration Research		Massachusetts General Hospital	235212	29,617	
93.113	Environmental Health	1R15ES025953/RES025953A			(1,285)	
93.121	Oral Diseases and Disorders Research		Oregon Health & Science University	1013567_PSU	13,834	
		1R03DE028409-01/RDE028409A			169,121	
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention		Oregon Health & Science Univ (OHSU)	1004402-002_PSU	54,583	
93.172	Human Genome Research	1R03HG010417-01 RHG010417A			83,576	
93.173	Research Related to Deafness and Communication Disorders		Oregon Health & Science Univ (OHSU)	1008367	8,552	
			Oregon Health & Science Univ (OHSU)	1009985_PSU	(42)	
			Oregon Health & Science Univ (OHSU)	1011745_PSU	271,816	
		1R03DC014556-01A1/RDC014556A			43,648	\$ 24,401
		4R00DC013795-04/RDC013795B			64,452	
93.226	Research on Healthcare Costs, Quality and Outcomes		Oregon Health & Science Univ (OHSU)	1013200_PSU	129,975	
93.242	Mental Health Research Grants	1R34MH111536-01/RMH111536A			52,815	\$ 7,039
		MH121407/RMH121407A			64,479	
		R21MH112038 \ RMH112038A			22,154	
		R21MH118525/RMH118525A			185,991	\$ 17,734
93.262	Occupational Safety and Health Program		Oregon Health & Science Univ (OHSU)	1008844_PSU	35,837	
		15OH008435PAR10288NIOSTRN GP15			108,865	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health		Oregon Health & Science University	1008659_PSU	8,453	
93.307	Minority Health and Health Disparities Research		dfusion Inc	R44MD012279	58,015	

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
93.310	Trans-NIH Research Support		Oregon Health & Science University	1012396_PSU	42,991	
		2RL5GM118963-06/RGM118963B			803,635	\$ 192,391
		2TL4GM118965-06/TGM118965B			1,512,076	
		2UL1GM118964-06/UGM118964B			1,428,806	\$ 367,397
93.350	National Center for Advancing Translational Sciences				17,005	\$ 2,844
		5TL4GM118965-05/TMD009634A			687,480	\$ 651,733
		5UL1GM118964/UMD009596A			381,779	\$ 350,744
		RL5GM118963/RMD009591A				
93.361	Nursing Research		Oregon Health & Science Univ (OHSU)	1010312_PSU	144,758	
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research		University of Pittsburgh	0043908 (126061-8)	31,554	
		90IF0108-03-00			123,852	\$ 45,852
		90RT5030-01-00/90RT503001/02			541,003	\$ 4,508
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services		Options for Southern Oregon	2403CA	28	
93.837	Cardiovascular Diseases Research		Oregon Health & Science University	1011625_PSU	46,096	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Oregon Health & Science University	1005387_PSU	(247)	
			Oregon Health & Science University	1013560_PSU	6,546	
93.855	Allergy and Infectious Diseases Research				9,377	
		1R01AI079182-01A1			31,368	
		1R03AI133023/RAI133023A			422,387	\$ 17,905
		R01AI141972/RAI141972A			(4,245)	
		R03AI123464/RAI123464A			148,029	
		R15AI126385/RAI126385A				
93.859	Biomedical Research and Research Training		Oregon Health & Science University	1013117_PSU	32,783	
			Oregon Health & Science University	1015402_PSU	73,647	
			Oregon State University	P0475A-A	109,949	
			San Diego State University Research Foundation	SA0000497	24,716	
			University of Florida	UFDSP00010949	13,476	
		1R35GM124779/RGM124779A			335,379	
		R35GM133804/RGM133804A			417,431	
93.865	Child Health and Human Development Extramural Research		Regents of University of Colorado	FY19.965.002	57,229	
			Seattle Childrens Hospital dba Seattle Childrens Rsrch Ins	11323SUB	275	
			Seattle Childrens Hospital dba Seattle Childrens Rsrch Ins	12200SUB	4,663	
			University of Oregon	215730A	12,391	
		R01HD094512/RHD094512A			433,867	\$ 278,478
		R21HD087734/RHD087734A			78,992	\$ 34,403
93.866	Aging Research		Brown University	00001191	188,499	
			Oregon Health & Science University	1005142_PSU_JEDNYAK	5,128	
			Oregon Health & Science University	1011170_PSU	31,323	
			Oregon Health & Science University	1013624_PSU	93,581	
			University of Wisconsin System	849K800	127,599	
				EY030987/REY030987A		
93.867	Vision Research		Oregon Health & Science University	1010448_PSU	(3,212)	
93.XXX	Department of Health & Human Services Miscellaneous		Oregon Health & Science University	1011201_PSU	33,700	
98.838	Lung Diseases Research		Temple University of Commonwealth System	300104-PSU	25,558	
99.999	Multiple CFDA Numbers		of Higher Education			

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
Department of Justice						
16.026	OVW Research and Evaluation Program	2016-SI-AX-0007			99,616	\$ 14,500
16.203	Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program	2015-AW-BX-K003			148,177	\$ 56,052
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	2017-IJ-CX-0037			40,369	
16.566	National Institute of Justice W.E.B. DuBois Fellowship Program	2017-IJ-CX-0116			148,371	
Department of the Interior						
15.159	Cultural Resources Management	A18AP00135			18,384	
15.231	Fish, Wildlife and Plant Conservation Resource Management	L15AC00045			(254)	
15.232	Wildland Fire Research and Studies	L20AC00002			24,194	
15.238	Challenge Cost Share	L15AC00046			11,003	
15.246	Threatened and Endangered Species	L18AC00112			21,506	
		L19AC00071			37,475	
15.517	Fish and Wildlife Coordination Act	R19AP00053			64,690	
15.560	SECURE Water Act â Research Agreements	R16AP00203			18,680	
15.608	Fish and Wildlife Management Assistance	F19AP00400			45,139	
15.615	Cooperative Endangered Species Conservation Fund		Oregon Department of Fish and Wildlife	074-19	52,483	
15.652	Invasive Species	F18AP00429			1,328	
15.657	Endangered Species Conservation â Recovery Implementation Funds	F19AC00443			59,824	
15.678	Cooperative Ecosystem Studies Units	F18AC00463			19,920	
15.808	U.S. Geological Survey Research and Data Collection	G18AC00012			538,887	
15.810	National Cooperative Geologic Mapping	G19AC00164			16,043	
15.945	Cooperative Research and Training Programs â Resources of the National Park System		University of Alaska	P0541352	51,725	
		P14AC00863			17,624	
		P14AC01349			128	
		P15AC00990			73,436	
		P15AC01372			42,422	
		P16AC01483			60,343	
		P16AC01549			3,533	
		P16AC01857			39,987	
		P17AC00315			(56)	
		P17AC00482			10,346	
		P17AC01143			155,643	
		P17AC01232			17,448	
		P17AC01691			(1,087)	
		P18AC00234			9,624	
		P18AC00238			4,288	
		P18AC00488			44,059	
		P18AC00781			2,714	
		P19AC00962			2,303	
		P19AC01045			14,704	
		P19AC01204			6,541	
		P19AC01240			10,757	
15.XXX	Department of the Interior Miscellaneous	140F0118P0278			10,000	
		140L4318P0105			43,474	

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
Department of Transportation						
20.200	Highway Research and Development Program		National Academy of Sciences	SUB0001267/HR 20-07(420)	51,871	\$ 23,670
			University of Delaware	42119	1,206	
20.205	Highway Planning and Construction		Oregon Department of Transportation	30391	(8,613)	
			Oregon Department of Transportation	WO#9/MASTER AGREEMENT 27085	136,883	
20.215	Highway Training and Education	693JJ31945002			4,000	
		693JJ31945013			3,400	
		693JJ32045005			31,006	
		693JJ32045010			28,100	
		693JJ32045029			8,323	
		693JJ32045031			9,881	
		693JJ32045061			4,618	
		693JJ32045069			4,417	
		693JJ32045074			3,500	
		693JJ32045076			5,000	
		693JJ32045094			5,000	
20.514	Public Transportation Research, Technical Assistance, and Training	OR-26-7012-02			4,525	\$ 770
20.701	University Transportation Centers Program		Florida Atlantic Univ	PR-K68	81,899	
		69A3551747112			2,929,463	\$ 1,580,108
		DTRT13-G-UTC27			4,650	
20.XXX	Department of Transportation Miscellaneous		ICF Incorporated	17ANBO0009 TO 1	3,559	
			SW Washington Regional Transportation Council	PSU ID 272256	54,533	
Environmental Protection Agency						
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		Oregon Department of Environmental Quality	024-19	132,568	\$ 21,537
66.XXX	Environmental Protection Agency Misc Awards	FP-91782201-0			12,022	
Institute for Museum & Library Services						
45.312	National Leadership Grants	LG-11-19-0127-19			43,038	
National Aeronautics & Space Administration						
43.001	Science		California Inst of Technology	S427588	46,941	
			Stone Aerospace, Inc.	PSU001881	25,600	
		80NSSC17K0301/PMS A4943P1			209,788	
		80NSSC17K0608/PMS A4943P1			32,308	
		80NSSC18K1058/PMS A4943P1			191,772	
		80NSSC18K1092/PMS A4943P1			62,528	
		80NSSC19K0002/PMS A4943P1			69,695	
		80NSSC19K0517/PMS A4943P1			72,442	
		80NSSC19M0122/A8087P1			21,896	
		NNX15AP59G/PMS A4943P1			(5)	
		NNX16AG60G/PMS A4943P1			58,318	
		NNX16AH88G/PMS A4943P1			41,643	
		NNX16AJ66G/PMS A4943P1			44,884	
		NNX17AJ35G/PMS A4943P1			60,317	
		NNX17A159G/PMS A4943P1			15,753	

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients				
43.007	Space Operations	80NSSC18K0161/PMS B2137P1			29,791					
		80NSSC18K0436/PMS B2137P1			120,552					
		NNX16AC38G/PMS B2137P1			12,441					
43.008	Education		Oregon State University	NS265C-P	5,276					
			Oregon State University	NS265D-AE	5,434					
			Oregon State University	NS265D-AI	3,257					
			Oregon State University	NS265D-R	(245)					
			Oregon State University	NS265D-W	2,016					
43.012	Space Technology	80NSSC17K0175/PMS A4943P1			9,240					
		80NSSC19K1191/PMS A4943P1			50,272					
43.XXX	National Aeronautics & Space Administration Miscellaneous		California Inst of Technology	1593127	18,452					
			California Inst of Technology	1609794	224,545					
			Jacobs Engineering Group Inc	EN01713FMS	34,473					
National Science Foundation										
47.041	Engineering Grants		Imagars LLC	160151	60,271					
		093828-17240			8,787					
		1507707			245					
		1562109			89,666					
		1563612			76,817					
		1605843			73,719					
		1706695			56,948					
		1711994			22,792					
		1737191			17,950					
		1761712			72,767					
		1762278			126,136					
		1810489			69,636					
		1826337			4,302					
		1827801			53,503					
		1906327			8,927					
		1927557			55,175					
		1935670			161,429					
		1949648			42,496					
		2028110			7,180					
		47.049			Mathematical and Physical Sciences	1560383			26,092	
						1619640			11,476	
						1643055			2,806	
						1716057			40,379	
						1800599			56,589	
						1828573			527	
						1828793			96,497	\$ 10,364
						1851851			66,476	
1856705				76,314						
1912779			31,670							

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients	
47.050	Geosciences		University of Maryland Center for Environmental Sciences	SA075231090 PO86074	12,027		
		1246342			39,349		
		1341742			4,406		
		1443371			33,909		
		1443373			8,130		
		1455350			12,941		
		1523079			28,153		
		1547899			61,260		
		1551495			43,522		
		1621554			191,220	\$	52,627
		1643573			82,921		
		1646709			74,765		
		1659655			144,108		
		1711986			121,535		
		1712532			165,748		
		1737706			75,863	\$	9,901
		1738104			46,210		
		1756259			99,413		
		1830002			14,140		
		1844435			30,080		
1850961	60,216						
1851412	56,836						
1946292	11,204						
47.070	Computer and Information Science and Engineering		Case Western Reserve Univ	RES512453	13,524		
		1423651			4,418		
		1518833			50,126		
		1528185			33,373		
		1618936			143,094		
		1738883			275,572	\$	127,176
		1746128			21,597		
		1758006			60,993		
		1908571			49,415		
		1910517			37,020		
		1910655			3,000		
		1936809			138,130		
		2027089			29,901		
		47.074			Biological Sciences		Michigan State University University of Oregon
		1340746	41,919				
		1355203	44,400				
		1518142	23,315				
		1655747	63,316				
		1656057	121,789				
		1701756	179,582				
		1755427	6,610				
		1817993	208,706				
		1916625	142,119				
		1929273	85,132				
			9,235				

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
47.075	Social, Behavioral, and Economic Sciences		Arizona State University	16-820	71,628	
			Pennsylvania State Univ	5461-PSU-NSF-7396	27,599	
			University of Kentucky	3200000579-16-235	34,533	
			University of Oregon	2003D0A	1,762	
		1534621			8,165	
		1539750			588	\$ 588
		1749078			95,727	\$ 17,860
		1832483			74,533	\$ 31,818
		1920958			17,451	
					78,488	
47.076	Education and Human Resources		Mathematical Assn of America	3-8-710-954/DUE-1430540	78,488	
			Texas State University - San Marcos	19005-83094-2	129,284	
			University of Washington	UWSC11100	60,836	
			University of Washington	UWSC7970 PO# BPO22320	17,064	
		0966376			(183)	
		1356679			133,169	
		1611519			80,409	
		1623400			5,981	
		1624192			24,697	
		1638278			262,146	
		1652279			144,366	
		1742542			286,365	
		1821841			84,186	
		1906682			33,271	
		1915424			4,455	
		1916490			101,185	\$ 24,289
		1933984			137	
47.083	Office of Integrative Activities	1937908		476,642	\$ 235,188	
Total Research & Development Cluster					\$ 31,516,340	\$ 4,742,693

Non-Cluster Programs

Department of Defense

12.903	GenCyber Grants Program	H98230-19-1-0027			96,558	
27.011	Intergovernmental Personnel Act (IPA) Mobility Program	IPA000-19-0-0009			121,714	

Department of Education

84.129B	Clinical Rehabilitation Counseling (CLRC) Program	H129B150028			234,997	
		H129B190022			137,029	
Subtotal 84.129B					372,026	

84.299B	Indian Education Professional Development Grants	S299B160018			121,376	
84.323A	Special Education - State Personnel Development		Oregon Department of Education	IGA NO. 11355	25,395	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	H325K160149			248,426	
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		University of Kansas	FY2019-086	20,991	
84.335A	Child Care Access and Family Support at an Urban University: A Plan for Student Success and Access	P335A180170			355,853	
84.407A	Transition and Postsecondary Programs for Students with Intellectual Disabilities	P407A150062			476,953	
84.XXX	Department of Education Miscellaneous		Education Northwest	REL2021-OCC207	19,951	

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
Department of Energy						
81.XXX	Department of Energy Miscellaneous		Desert Research Institute	GR05893	68,297	
			Desert Research Institute	GR05923	3,515	
		00076072, RELEASE #1			295,112	
		583144			80	
	Subtotal 81.XXX				367,003	\$ -
Department of Health & Human Services						
93.136	Injury Prevention and Control Research and State and Community Based Programs		Oregon Health Authority	150363	56,653	
93.157	Centers of Excellence		Oregon Health & Science Univ (OHSU)	1011045_PSU	23,749	
93.243	Substance Abuse and Mental Health Services Projects of REgional and National Significance		Oregon Health Authority	147636	37,946	
			Oregon Health Authority	158687	1,929	
			Oregon Health Authority	159431	379,254	
			University of Washington	UWSC10660	48,284	
			Native American Rehabilitation Association	PSU ID 270254	982	
	Subtotal 93.243				468,396	\$ -
93.434	Every Student Succeeds Act/Preschool Development Grants		Oregon Department of Education	12230	1,576,349	\$ 839,547
93.732	Mental and Behavioral Health Education and Training Grants	M01HP31326/17-BHWET			490,634	
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services		Deschutes County	PSU001811	65,556	
			Options for Southern Oregon	PSU001821	185,586	
	Subtotal 93.829				251,142	
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		Oregon Health Authority	150865	495,212	
93.XXX	Department of Health and Human Services Miscellaneous		University of Maryland	1600258A	125,417	
			Yellowhawk Tribal Health Center	PSU ID 240261	(55,526)	
	Subtotal 93.XXX				69,891	\$ -
Department of Justice						
16.575	Crime Victim Assistance		Oregon Department of Justice	VOCA-FI-2018-PSU-00059	100,350	
16.585	Drug Court Discretionary Grant Program		American University	SPA-31408-02	5,467	
			National Council of Juvenile and Family Court Judges	32516-SVU-3	31,061	
	Subtotal 16.585				36,528	\$ -
16.817	Innovations in Community-Based Crime Reduction		City of Portland	30006889	29,651	
Department of State						
19.600	Bureau of Near Eastern Affairs		Georgetown University	PSU-GR205768 PSU-20190310	204,869	
19.XXX	Department of State Miscellaneous		Institute of International Education	FST1901_PSU_2019	132,747	

Schedule of Expenditures of Federal Awards
Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
Department of the Interior						
15.654	National Wildlife Refuge System Enhancements	F17AC00502			16,785	
15.945	Cooperative Research and Training Programs & Resources of the National Park System	P14AC01726			92,539	
		P15AC01579			66	
		P15AC01754			48,873	
	Subtotal 15.945				141,478	\$ -
Department of Transportation						
20.215	Highway Training and Education		Oregon Department of Transportation	PSU 001882	34,240	
National Aeronautics & Space Administration						
43.008	Education		Oregon State University	NS265A-Y	18,737	
National Endowment for the Arts						
45.024	Promotion of the Arts Grants to Organizations and Individuals	1847923-44-19			23,893	
National Endowment for the Humanities						
45.163	Promotion of the Humanities Professional Development	EH-267168-19			514	
National Science Foundation						
27.011	Intergovernmental Personnel Act (IPA) Mobility Program	1901788			318,039	
47.049	Mathematical and Physical Sciences	1719663			30	
Peace Corps						
45.XXX	Peace Corps Miscellaneous	PC-15-8-042			3,147	
Total Non-Programs Cluster					\$ 6,719,280	\$ 839,547
Child Care and Development Funds						
Department of Health & Human Services						
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		Oregon Department of Education	12242	2,578,141	
Total Child Care and Development Cluster					\$ 2,578,141	\$ -
TRIO Programs						
Department of Education						
84.042A	TRIO-Student Support Services	P042A150748			413,025	
84.044A	Educational Talent Search	P044A170413			388,133	
84.047A	Upward Bound Program 2017-2022	P047A170850			493,938	
84.217A	Ronald E. McNair Postbaccalaureate Achievement Program	P217A170270			253,756	
Total TRIO Cluster					\$ 1,548,853	\$ -
Child and Adult Care Food Program						
Department of Agriculture						
10.559	Summer Food Service Program for Children		Oregon Department of Education	26 16018	(1,109)	
10.558	Child and Adult Care Food Program		Oregon Department of Education	2608003	30,167	
			Oregon Department of Education	26-16025	2,701	
Total Child and Adult Care Food Program					\$ 31,758	\$ -

Schedule of Expenditures of Federal Awards
 Portland State University - Fiscal Year 2020

Agency CFDA #	Description	Federal Award ID	Pass-Through Sponsor	Pass-Through Identifying #	Expenditures	Passed Through to Subrecipients
Student Financial Aid						
Department of Education						
84.007	Office of Federal Student Aid - Federal Supplemental Educational Opportunity Grants				1,042,556	
84.033	Office of Federal Student Aid - Federal Work-Study Program				1,356,158	
84.063	Office of Federal Student Aid - Federal Pell Grant Program				36,438,651	
84.268	Office of Federal Student Aid - Federal Direct Student Loans				103,626,723	
84.379	Office of Federal Student Aid - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)				674,283	
Total Student Financial Aid Cluster					\$ 143,138,370	\$ -
Higher Education Emergency Relief Fund						
Department of Education						
84.425E	COVID-19 - Education Stabilization Fund - Student Financial Aid				7,197,457	
84.425F	COVID-19 - Education Stabilization Fund - Institutional Support				4,429,281	
Total Higher Education Emergency Relief Fund					\$ 11,626,737	\$ -
Total Federal Awards Expended					\$ 197,159,478	\$ 5,582,240

**PORTLAND STATE UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Portland State University under programs of the federal government of the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Portland State University, it is not intended to and does not present the financial position, changes in net position, or cash flows of Portland State University.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Portland State University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**PORTLAND STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes none reported
3. Noncompliance material to financial statements noted? yes no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
84.SFA	Student Financial Aid Cluster
84.425E, 84.425F	COVID-19 – Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$1,620,633 / \$405,158

Auditee qualified as low-risk auditee? yes no

**PORTLAND STATE UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs.

Our audit did not disclose any matters required to be reported in accordance with Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Section IV – Prior Year Findings

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2019 – 001 – Enrollment Status

Condition: During our testing of a sample of 40 students who had a change in enrollment status during the period under audit, we noted that one student's social security number provided as a part of the submission roster was rejected by the National Student Clearinghouse (NSC), returned to the University in the transmission error report and was not resolved in a timely manner. We also noted two instances in which the student's enrollment status were not reported properly within the required timeframe to the National Student Loan Data System (NSLDS).

Status: This item was resolved in 2020.

2019 – 002 – Verification

Condition: During our testing over compliance related to verification, we noted that the University did not adhere to verification regulations as follows:

- One student was disbursed aid despite not completing the verification procedures.
- Four students were not required to submit proper documentation for income originally reported.

Status: This item was resolved in 2020.