

**PORTLAND STATE UNIVERSITY  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2021**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**PORTLAND STATE UNIVERSITY  
REPORT ON SINGLE AUDIT  
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YEAR ENDED JUNE 30, 2021**

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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), a component unit of the State of Oregon, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated December 2, 2021. 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 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 unit 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 University's internal control over financial reporting (internal control) as a basis for designing 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 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 University'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.

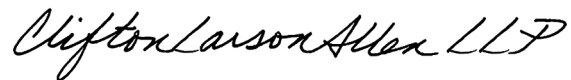
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Greenwood Village, Colorado  
December 2, 2021



**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, 2021. 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 each of the major federal programs for the year ended June 30, 2021.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-006. Our opinion on the major federal programs is not modified with respect to these matters.

The University's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The College's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-004 and 2021-005 to be material weaknesses.


*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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as 2021-001, 2021-002, 2021-003 and 2021-006 to be significant deficiencies.

The University's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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, 2021, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated December 2, 2021, 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. 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**

Greenwood Village, Colorado  
September 20, 2022

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

Cluster/ Programs	Agency	Assistance Listing Number	Description	Sponsor Award #	PassThroughSponsor	Pass Through Award #	Expenditures	Passed Through to Subrecipients	Total by Cluster/Program - Expenditures	Total by Cluster - Subawards
<b>Cluster / Program</b>										
<b>Department of Agriculture</b>										
		10.674	Wood Utilization Assistance		University of Oregon	239990A	\$ 37,548			
		10.675	Urban and Community Forestry Program	17-DG-11132544-014			\$ 47,669			
		10.912	Environmental Quality Incentives Program	69-0436-17-528			\$ 1			
		10.310	Agriculture and Food Research Initiative (AFRI)		Oregon State University	C0529A-A	\$ 26,614			
		10.069	Conservation Reserve Program		The Board of Trustees of the University of Illinois	095939-17519	\$ 32,590			
		10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children		The Board of Trustees of the University of Illinois	097711-17678	\$ 9,998			
		10.309	Specialty Crop Research Initiative		Oregon Health Authority	164378	\$ 26,918			
		10.707	Research Joint Venture and Cost Reimbursable Agreements		Texas A&M University	M1900061	\$ 107,757			
				19-CR-11221636-084			\$ 5,819			
				19-CR-11261900-054			\$ 49,375			
				20-JV-11221637-062			\$ 75,763			
		10.907	Snow Survey and Water Supply Forecasting	NR193A750001C012			\$ 33,994			
				NR2074820007C001			\$ 18,308			
		10.U01	Department of Agriculture Miscellaneous	1204R419P4002			\$ 88,105			
				16-CR-11061500-001			\$ 18,558			
				16-CR-11062754-028			\$ 106,541			
				16-CR-11261975-093			\$ 630			
				17-CR-11261985-091			\$ 475			
				18-CR-11061800-015			\$ 3,351			
				18-CR-11062756-031			\$ 70,412			
				18-CR-11261900-036			\$ 4,008			
				19-JV-11261955-157			\$ 55,438			
				19-JV-11261979-067			\$ 41,858			
				2015-JV-11261979-051			\$ 17,087			
				20-CR-11261975-031			\$ 3,032			
				20-CS-11132400-229			\$ 30,925			
					Bark	20PA11060600009	\$ 9,244			
					Oregon State University	W0477A-A	\$ 56,375			
				W0510A-A			\$ 2,917			
<b>Department of Commerce</b>										
		11.417	Sea Grant Support		Oregon State University	NB325E-B	\$ 102,034			
					Oregon State University	NB325U-H	\$ 2,344			
		11.419	Coastal Zone Management Administration Awards		Regents of the University of Michigan	SUBK00014143	\$ 9,032			
		11.420	Coastal Zone Management Estuarine Research	NA20NOS4200146			\$ 35,845			
		11.439	Marine Mammal Data Program	NA19NMF4390171			\$ 7,290			
				NA20NMF4390120			\$ 90,438			
		11.459	Weather and Air Quality Research	NA19OAR4590331			\$ 47,856			
		11.U02	Department of Commerce Miscellaneous	1333LB19C00000009			\$ 1,718			
<b>Department of Defense</b>										
		12.300	Basic and Applied Scientific Research	N00014-18-1-2327			\$ 99,690			
				N00014-19-1-2720			\$ 156,915			
				N00014-20-1-2367			\$ 150,040			
				N00014-21-1-2191			\$ 65,469			
				N00173-19-2-C003			\$ 6,350			
				122276869   PO S9002415	University of California	111881050/ MP#S9002221	\$ 16,311			
		12.351	Scientific Research - Combating Weapons of Mass Destruction				\$ 92,861			
		12.420	Military Medical Research and Development		University of New Mexico	433630-873E	\$ 92,296			
					Elex Biotech LLC	140322	\$ (26)			
					Oregon Health & Science University (OHSU)	1008990_PSU	\$ 92,109			
					Oregon Health & Science University (OHSU)	1015214_PSU	\$ 110,553			
		12.550	The Language Flagship Grants to Institutions of Higher Education		Institute of International Education	0054-PDX-7-TECH-280-P09	\$ 119,615			
		12.630	Basic, Applied, and Advanced Research in Science and Engineering	W912HZ-17-2-0005			\$ 93,917	\$ 36,089		
				W912HZ-19-2-0026			\$ 106,037			
				W912HZ-20-2-0068			\$ 18,315			
		12.560	DOD, NDEP, DOTC-STEM Education Outreach Implementation	FA9451-18-2-0031 F03000			\$ 152,955			
		12.800	Air Force Defense Research Sciences Program		The University of Texas at Austin	UTA19-000666	\$ 54,074			
		12.910	Research and Technology Development		The University of Texas at Austin	UTA17-000001	\$ (453)			



**PORTLAND STATE UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

12.U03	Department of Defense Miscellaneous	IPA000-20-0-0009			\$	50,753		
		W912HQ-18-C-0007			\$	44,116	\$	36,980
		W912HZ-15-2-0008			\$	5,987		
		W912HZ-18-2-0005			\$	(0)		
		W912HZ-18-2-0009			\$	269,442		
			Metron, Inc.	6F84-PSU	\$	29,240		
			Pacific States Marine Fisheries Commission	20-151P	\$	14,459		
			Galois Inc	2019-009	\$	1,428		
<b>Department of Education</b>								
84.215	Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods		United Way of the Columbia-Willamette	375PSU1920	\$	3,308		
			United Way of the Columbia-Willamette	375PSU2021	\$	28,036		
84.235E	Braille Training Program	H235E140014			\$	3,621		
84.305A	Institute of Education Sciences Education Research Grants Program	R305A180374			\$	318,008		
84.324A	Special Education - Research Innovation to Improve Services and Results for Children with Disabilities		Yale University	GR103268(CON-80001286)	\$	38,843		
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		University of Connecticut	360051	\$	64,108		
		H325K150206			\$	119,888		
		H325K150209			\$	85,197		
84.326M	Model Demonstration Projects to Improve Literacy Outcomes for English Learners with Disabilities in Grades Three through Five or Three through Six				\$	220,344	\$	24,862
		H326M160008			\$		\$	
<b>Department of Energy</b>								
81.087	Renewable Energy Research and Development	DE-EE0008100			\$	99,467	\$	23,382
		DE-EE0008104			\$	5,602	\$	2,596
		DE-EE0008168			\$	164,482		
		DE-EE0008631			\$	612,526	\$	160,895
81.122	Electricity Research, Development and Analysis	DE-OE0000922			\$	277,321	\$	61,511
81.U04	Department of Energy Miscellaneous	547654			\$	32,274		
			Battelle Memorial Institute dba Battelle Pacific NW Division	502325	\$	72,274		
			Pacific States Marine Fisheries Commission	20-149G	\$	24,860		
<b>Department of Health &amp; Human Services</b>								
93.077	Family Smoking Prevention and Tobacco Control Act Regulatory Research	1R01ES025257-01/RES025257A			\$	287,004	\$	65,155
93.103	Food and Drug Administration Research		University of California	S-001085	\$	300,176		
93.113	Environmental Health		Massachusetts General Hospital	235212	\$	28,028		
93.121	Oral Diseases and Disorders Research	1R03DE028409-01/RDE028409A	Regents of UC - Riverside	S-001368	\$	56,439		
			Oregon Health & Science University (OHSU)	1008356_PSU	\$	(77)		
			Oregon Health & Science University (OHSU)	1013567_PSU	\$	18,404		
93.155	Rural Health Research Centers		Oregon Health & Science University (OHSU)	1016477_PSU	\$	111,060		
93.172	Human Genome Research	1R03HG010417-01   RHG010417A			\$	33,188		
93.173	Research Related to Deafness and Communication Disorders	4R00DC013795-04/RDC013795B			\$	(258)		
			Oregon Health & Science University (OHSU)	1008367	\$	8,049		
			Oregon Health & Science University (OHSU)	1011745_PSU	\$	283,206		
			Veterans Research Foundation of Pittsburgh	NIH 2020-1002	\$	34,495		
93.226	Research on Healthcare Costs, Quality and Outcomes		Oregon Health & Science University (OHSU)	1013200_PSU	\$	147,556		
93.239	Policy Research and Evaluation Grants		Uni of Wisconsin Sys dba Wisconsin Ctr for Edu Res dba CIMER	0000000469	\$	24,685		
93.242	Mental Health Research Grants	MH121407/RMH121407A			\$	568,977	\$	144,262
		R21MH118525/RMH118525A			\$	156,564	\$	17,994
93.262	Occupational Safety and Health Program	15OH008435PAR10288NIOHSRTRNGP15			\$	(137)		
		2T03OH008435-16-00/20T3OH00845			\$	136,165		
93.307	Minority Health and Health Disparities Research		Oregon Health & Science University (OHSU)	1008844_PSU	\$	39,318		
93.310	Trans-NIH Research Support	2RL5GM118963-06/RGM118963B	dfusion Inc	2R44MD012279-02	\$	110,851		
		5TL4GM118965-07			\$	1,333,267	\$	544,385
		5UL1GM118964-08/UGM118964B			\$	1,633,772		
			Oregon Health & Science University (OHSU)	1012396_PSU	\$	1,844,892	\$	693,688
93.350	National Center for Advancing Translational Sciences				\$	67,957		
93.361	Nursing Research		Oregon Health & Science University (OHSU)	1010312_PSU	\$	142,858		
93.399	Cancer Control		University of Pittsburgh	0043908 (126061-8)	\$	4,449		
			Trustees of University of Penn dba Penn Grad School of Ed	578130	\$	8,976		

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

93.433	<b>ACL National Institute on Disability, Independent Living, and Rehabilitation Research</b>	901F0108-03-00 90RT5030-01-00/90RT503001/02			\$ 18,545 \$ 78,290	
93.829	<b>Section 223 Demonstration Programs to Improve Community Mental Health Services</b>					
93.837	<b>Cardiovascular Diseases Research</b>		Options for Southern Oregon Elex Biotech LLC Oregon Health & Science University (OHSU) Oregon Health & Science University	PSU002239 002084-00001 1011625_PSU 1011201_PSU	\$ 228,793 \$ 205,778 \$ 63,045 \$ 40,565	
98.838	<b>Lung Diseases Research</b>				\$ (0)	
93.855	<b>Allergy and Infectious Diseases Research</b>	1R01AI079182-01A1 1R03AI133023/RAI133023A 1R01AI093784/PMS RAI093784B A1158533 / RAI158533A R01AI141972/RAI141972A R15AI126385/RAI126385A			\$ 14,509 \$ 388 \$ 45,875 \$ 634,882 \$ 283,555 \$ 2,377	
93.859	<b>Biomedical Research and Research Training</b>	1R35GM124779/RGM124779A GM141989/TGM141989A R35GM133804/RGM133804A	Oregon Health & Science University (OHSU)	1019079_PSU	\$ 4,658 \$ 309,468 \$ 1,756 \$ 398,168	
			Oregon Health & Science University (OHSU) Oregon Health & Science University (OHSU) Oregon Health & Science University (OHSU) Oregon State University Purdue University San Diego State University Research Foundation	1013117_PSU 1014217_PSU 1015402_PSU P0475A-A 40001859-028 SA0000497	\$ 29,526 \$ 2,211 \$ 79,445 \$ 145,576 \$ 236,658 \$ 1,551	
93.865	<b>Child Health and Human Development Extramural Research</b>	R01HD094512/RHD094512A R21HD087734/RHD087734A			\$ 341,323 \$ 307,740 \$ 17,276 \$ 16,128	
93.866	<b>Aging Research</b>		Oregon Health & Science University (OHSU) Regents of University of Colorado Brown University Oregon Health & Science University (OHSU) Oregon Health & Science University (OHSU) Oregon Health & Science University (OHSU) Uni of Wisconsin Sys dba Wisconsin Ctr for Edu Res dba CIMER	1016555_PSU FY19.965.002 00001191 1011170_PSU 1013624_PSU 1015260_PSU	\$ 20,631 \$ 56,085 \$ 186,776 \$ 72,993 \$ 138,666 \$ 42,890	
93.867	<b>Vision Research</b>	EY030987/REY030987A F31EY031580	University of Texas Medical Branch	849K800 21-85082-03	\$ 135,013 \$ 191 \$ 260,730 \$ 24,921 \$ 30,857	
<b>Department of Homeland Security</b>						
97.047	<b>Pre-Disaster Mitigation</b>		City of Portland	32002394	\$ 39,254	
<b>Department of Justice</b>						
16.026	<b>OWV Research and Evaluation Program</b>	2016-SI-AX-0007			\$ 36,037 \$ 9,617	
16.320	<b>Services for Trafficking Victims</b>		Oregon Department of Justice	DM 4816400 IA-15080	\$ 67,104	
<b>Department of the Interior</b>						
15.159	<b>Cultural Resources Management</b>	A18AP00135			\$ 107	
15.231	<b>Fish, Wildlife and Plant Conservation Resource Management</b>	L16AC00164 L17AC00194 L20AC00002			\$ (0) \$ 61,824 \$ 226	
15.232	<b>Joint Fire Science Program</b>	L19AC00164			\$ 24,116	
15.245	<b>Plant Conservation and Restoration Management</b>	L18AC00112			\$ 14,509	
15.246	<b>Threatened and Endangered Species</b>	L19AC00071 L20AC00025			\$ 37,073 \$ 4,150	
15.608	<b>Fish and Wildlife Management Assistance</b>	F19AP00400 F20AP11424			\$ 1,615 \$ 37,609	
15.615	<b>Cooperative Endangered Species Conservation Fund</b>		Oregon Department of Fish and Wildlife	091-20	\$ 58,978	
15.678	<b>Cooperative Ecosystem Studies Units</b>	20-JV-11261944-078 F20AC00345			\$ 10,519 \$ 4,524	
15.808	<b>U.S. Geological Survey Research and Data Collection</b>	G18AC00012			\$ 551,022	
15.657	<b>Endangered Species Conservation – Recovery Implementation Funds</b>	F19AC00443 F19AP00276 F20AC10348			\$ (5,900) \$ 6,638 \$ 26,036	
15.810	<b>National Cooperative Geologic Mapping</b>	G19AC00164 G20AC00226			\$ 1,429 \$ 5,485	

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>15.945</b>	<b>Cooperative Research and Training Programs – Resources of the National Park System</b>	P15ACD1372			\$	22,778		
		P16ACD1483			\$	63,633		
		P16ACD1549			\$	33,727		
		P16ACD1857			\$	85,510		
		P17ACD0482			\$	14,583		
		P17ACD1143			\$	7,491		
		P17ACD1232			\$	21,623		
		P17ACD1691			\$	23,966		
		P18ACD0234			\$	12,845		
		P18ACD0238			\$	6,397		
		P18ACD0488			\$	26,610		
		P18ACD0781			\$	26,643		
		P19ACD0962			\$	25,604		
		P19ACD1045			\$	19,872		
		P19ACD1204			\$	9,959		
		P19ACD1240			\$	1,435		
		P20ACD0200			\$	1,501		
		P20ACD0204			\$	17,243		
		P20ACD0494			\$	873		
			University of Alaska	P0541352	\$	27,666		
<b>15.U05</b>	<b>Department of the Interior Miscellaneous</b>	140L0618D0027	140L0619F0257		\$	57,665		
		140L0618D0027	140L0619F0262		\$	242,392	\$	202,192
		140L0619F0258			\$	207,020	\$	171,536
		140L0620F0297			\$	41,414		
		140L0620F0403			\$	275		
		ORDER#:140L0620F0298			\$	275		
<b>Department of Transportation</b>								
<b>20.200</b>	<b>Highway Research and Development Program</b>							
<b>20.205</b>	<b>Highway Planning and Construction</b>			National Academies of Sciences Engineering & Medicine	TCRP J-11(040), PO# SUB00016	\$	41,321	
				Oregon Department of Transportation	WO#9/MASTER AGREEMENT 27	\$	59,844	
				Texas A&M University	M2003189	\$	12,685	
<b>20.215</b>	<b>Highway Training and Education</b>	693J132045005				\$	4,000	
		693J132045010				\$	3,400	
		693J132045029				\$	1,417	
		693J132045069				\$	583	
		693J132045074				\$	1,500	
		693J132145012				\$	27,899	
		693J132145014				\$	27,796	
		693J132145025				\$	95	
<b>20.701</b>	<b>University Transportation Centers Program</b>	69A3551747112				\$	2,215,263	\$ 952,241
		DTRT13-G-UTC27				\$	(0)	
			Florida Atlantic University		PR-K68	\$	180,713	
<b>20.U06</b>	<b>Department of Transportation Miscellaneous</b>			Oregon Department of Transportation	MA 33724 WO #1	\$	119,589	
				SW Washington Regional Transportation Council	PSU: 272256	\$	54,284	
<b>Department of Veterans Affairs</b>								
<b>64.U07</b>	<b>Department of Veterans Affairs Miscellaneous</b>				2020-12	\$	10,248	
<b>Environmental Protection Agency</b>								
<b>66.034</b>	<b>Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act</b>			State of Oregon, Department of Environmental Quality	024-19	\$	57,941	\$ 13,924
<b>Institute for Museum &amp; Library Services</b>								
<b>45.312</b>	<b>National Leadership Grants</b>				LG-11-19-0127-19	\$	50,309	
<b>National Aeronautics &amp; Space Administration</b>								
<b>43.001</b>	<b>Science</b>	80NSSC17K0301/PMS A4943P1				\$	15,782	
		80NSSC17K0608/PMS A4943P1				\$	17,066	
		80NSSC18K1058/PMS A4943P1				\$	142,634	
		80NSSC18K1092/PMS A4943P1				\$	88,154	
		80NSSC19K0002/PMS A4943P1				\$	75,721	
		80NSSC19K0517/PMS A4943P1				\$	92,729	
		80NSSC19M0122/A8087P1				\$	61,065	
		NNX16AG60G/PMS A4943P1				\$	10,434	
		NNX16AH88G/PMS A4943P1				\$	11,629	
		NNX17AJ35G/PMS A4943P1				\$	(1,029)	
			Stone Aerospace, Inc.		PSU001881	\$	52,250	
<b>43.007</b>	<b>Space Operations</b>	80NSSC18K0161/PMS B2137P1				\$	79,020	
		80NSSC18K0436/PMS B2137P1				\$	57,358	

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>43.008</b>	<b>Office of Stem Engagement (OSTEM)</b>		Oregon State University	NS265C-P	\$	4,453	
			Oregon State University	NS265D-AE	\$	5,868	
			Oregon State University	NS265D-AI	\$	8,431	
			Oregon State University	NS265D-AJ	\$	11,576	
			Oregon State University	NS324F-A	\$	9,827	
			Oregon State University	NS324F-B	\$	9,750	
			Oregon State University	NS324F-C	\$	9,997	
			Oregon State University	NS324F-D	\$	9,504	
<b>43.012</b>	<b>Space Technology</b>	80NSSC19K1191/PMS A4943P1			\$	53,919	
<b>43.U08</b>	<b>National Aeronautics &amp; Space Administration Miscellaneous</b>		California Inst of Technology	1593127	\$	36,964	
		1609794	Jacobs Engineering Group Inc	EN01713FMS	\$	174,125	
					\$	42,759	
<b>National Science Foundation</b>							
<b>47.041</b>	<b>Engineering</b>	1562109			\$	31,222	
		1563612			\$	35,439	
		1605843			\$	46,383	
		1706695			\$	3,954	
		1711994			\$	48,734	
		1761712			\$	12,809	
		1762278			\$	13,673	
		1810489			\$	102,668	
		1826337			\$	48,624	
		1827801			\$	19,082	
		1906327			\$	5,110	
		1927557			\$	46,260	
		1935670			\$	4,142	
		1949648			\$	7,502	
		2028110			\$	29,802	
		2034160			\$	8,738	
		2037582			\$	3,443	
			Luxnour Technologies Inc	PSU002395	\$	75,197	
			Syracuse University	28250-04301-S23	\$	5,721	
			FluxMagic, Inc	NSF_01	\$	49,015	
<b>47.049</b>	<b>Mathematical and Physical Sciences</b>	1716057			\$	18,958	
		1800599			\$	99,855	
		1828793			\$	156,516	\$ 72,284
		1851851			\$	23,373	
		1856705			\$	124,969	
		1912779			\$	58,707	
		2012285			\$	91,241	
<b>47.050</b>	<b>Geosciences</b>	1523079			\$	1,674	
		1547899			\$	9,006	
		1551495			\$	49,807	
		1621554			\$	59,838	
		1643573			\$	54,432	
		1646709			\$	117,184	
		1659655			\$	23,997	
		1711986			\$	33,689	
		1712532			\$	18,284	
		1737706			\$	10,564	
		1738104			\$	3,434	
		1756259			\$	(512)	
		1830002			\$	11,395	
		1844435			\$	21,330	
		1850961			\$	(1,029)	
		1851412			\$	43,817	
		1946292			\$	47,149	
		1950702			\$	33,811	
		2000188			\$	1,066	
		1643573			\$	14,134	
		2102762			\$	6,400	
			University of Maryland Center for Environmental Sciences	SA075231090 PO86074	\$	53,558	

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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<b>47.070</b>	<b>Computer and Information Science and Engineering</b>	1518833			\$	56,324		
		1618936			\$	5,079		
		1738883			\$	264,473	\$	129,257
		1746128			\$	40,233		
		1758006			\$	54,855		
		1850404			\$	61,349		
		1908571			\$	69,063		
		1910517			\$	92,401		
		1910655			\$	136,282		
		1936809			\$	87,321		
		1942305			\$	142,306		
		1943483			\$	41,247		
		2019216			\$	109,000		
		2027089			\$	166,262		
		2030205			\$	104,669	\$	16,042
		2041841			\$	21,159		
		2042414			\$	82,870		
		2048499			\$	37,695		
			New York University	F1633-01	\$	13,604		
<b>47.074</b>	<b>Biological Sciences</b>	1638690			\$	21,781		
		1655747			\$	23,880		
		1656057			\$	162,442		
		1755427			\$	24,467		
		1817993			\$	87,718		
		1916625			\$	138,464		
		1929273			\$	155,513		
		2025305			\$	65,850		
		2025832			\$	65,150		
		2051235			\$	30,047		
			Case Western Reserve University	RES515696	\$	58,774		
			University of Oregon	2010R0A	\$	102,000		
<b>47.075</b>	<b>Social, Behavioral, and Economic Sciences</b>	1539750			\$	5,295	\$	5,295
		1749078			\$	78,205	\$	13,848
		1806037			\$	73		
		1832483			\$	44,697	\$	10,514
		1920958			\$	21,092		
		1945604			\$	13,991		
			Arizona State University	16-820	\$	79,603		
			The Reed Institute dba Reed College	40460-PSU	\$	31,660		
			University of Oregon	2003D0A	\$	2,998		
<b>47.076</b>	<b>Education and Human Resources</b>	1356679			\$	94,360		
		1611519			\$	17,438		
		1624192			\$	15,500		
		1638278			\$	30,456		
		1652279			\$	261,148		
		1742542			\$	331,218		
		1821841			\$	124,365		
		1906682			\$	179,538		
		1915424			\$	42,531		
		1916490			\$	246,414	\$	85,546
		1930564			\$	298,955	\$	285,345
		1933984			\$	17,536		
		2034607			\$	210,741		
			Mathematical Assn of America	3-8-710-954/DJE-1430540	\$	6,362		
			Portland Community College	C000380	\$	10,919		
			Texas State University - San Marcos	19005-83094-2	\$	163,610		
			University of Nebraska Lincoln	25-0509-0204-0002	\$	9,890		
			University of Washington	UWSC11100	\$	98,367		
<b>47.078</b>	<b>Polar Programs</b>	1932844			\$	184		
<b>47.083</b>	<b>Integrative Activities</b>	1937908			\$	367,060	\$	264,009
<b>Child Nutrition Programs</b>								
<b>Department of Agriculture</b>								
<b>10.558</b>	<b>Child and Adult Care Food Program</b>		Oregon Department of Education	2608003	\$	23,154		
<b>Child Care Development Funds</b>								
<b>Department of Health &amp; Human Services</b>								
<b>93.596</b>	<b>Child Care Mandatory and Matching Funds of the Child Care and Development Fund</b>		Oregon Department of Education	12242	\$	2,509,374		
<b>TRIO Programs</b>								
<b>Department of Education</b>								
<b>84.042A</b>	<b>TRIO-Student Support Services</b>	P042A150748			\$	77,017		
		P042A200868			\$	313,380		
		P042A201082			\$	135,494		
<b>84.044A</b>	<b>Educational Talent Search</b>	P044A170413			\$	316,178		

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	84.047A	Upward Bound Program 2017-2022	P047A170850			\$	459,698				
	84.217A	Ronald E. McNair Postbaccalaureate Achievement Program	P217A170270			\$	238,151				
<b>Non Cluster Sponsored Programs</b>								<b>\$</b>	<b>4,574,926</b>	<b>\$</b>	<b>203,894</b>
<b>Department of Defense</b>											
	12.U09	Department of Defense Miscellaneous		Pacific States Marine Fisheries Commission	20-151P	\$	25,021				
	12.550	The Language Flagship Grants to Institutions of Higher Education		Institute of International Education	0054-PDX-7-LINK-280-P06	\$	15,204				
				Institute of International Education	0054-PDX-7-RUS-280-P011	\$	357,545				
				Institute of International Education	BOR21-PDX-6	\$	5,627				
<b>Department of Education</b>											
	84.129B	Clinical Rehabilitation Counseling (CLRC) Program	H129B150028			\$	(13,094)				
			H129B190022			\$	240,702				
	84.299B	Indian Education Professional Development Grants	S299B160018			\$	1,587				
	84.323A	Special Education - State Personnel Development Leadership Consortia in Sensory Disabilities and Disabilities Associated with Intensive Service Needs		Oregon Department of Education	IGA NO. 11355	\$	7,103				
	84.325H			Salus University	PDX 88405 19-20	\$	2,846				
				Salus University	PDX 88405 20-21	\$	3,562				
	84.325K	Interdisciplinary Distance Educators Advancing Low-Incidence Students (IDEALS)	H325K200087			\$	100,035				
	84.335A	Child Care Access and Family Support at an Urban University: A Plan for Student Success and Access Transition and Postsecondary Programs for Students with Intellectual Disabilities	P335A180170			\$	292,531				
	84.407A	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	P407A150062			\$	352,882				
	84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	H325K160149			\$	219,251				
	84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		UNC Charlotte	20210128-02-PDX	\$	46,929				
				University of Kansas	FY2019-086	\$	42,053				
				Education Northwest	REL2021-OCC207	\$	795				
<b>Department of Energy</b>											
	81.U11	Department of Energy Miscellaneous	00076072, RELEASE #1			\$	71,946				
				Desert Research Institute	GR05893	\$	47,325				
						\$	977				
<b>Department of Health &amp; Human Services</b>											
	93.157	Centers of Excellence		Oregon Health & Science University (OHSU)	1011045_PSU	\$	33,052				
	93.434	Every Student Succeeds Act/ Preschool Development		Oregon Department of Education		14425	\$	23,460			
		Every Student Succeeds Act/ Preschool Development Grants		Oregon Department of Education	12230	\$	412,992	\$	203,124		
	93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS)		Oregon Health Authority		168097	\$	169,629			
		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		Oregon Health Authority	150865	\$	272,579				
	93.732	Mental and Behavioral Health Education and Training Grants	M01HP31326/17-BHWET			\$	489,012				
	93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services		Deschutes County	2020-393	\$	7,469				
				Options for Southern Oregon	PSU001811	\$	76,847				
				Options for Southern Oregon	PSU001821	\$	46,925				
	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		Oregon Health Authority	159431	\$	377,031				
				University of Washington	UWSC10660	\$	28,406				
	93.136	Injury Prevention and Control Research and State and Community Based Programs		Oregon Health Authority	150363	\$	591				
	93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		Deschutes County	2021-138	\$	7,463				
	93.U12	Department of Health & Human Services Miscellaneous		University of Maryland	1600258A	\$	14,051				
<b>Department of Homeland Security</b>											
	97.067	Homeland Security Grant Program		City of Portland	30007500	\$	18,188				
<b>Department of Justice</b>											
	16.575	Crime Victim Assistance		Oregon Department of Justice	VOCA-FI-2018-PSU-00059	\$	28,942				
				Oregon Department of Justice	VOCA-FI-2020-PSU-00079	\$	68,386				
	16.817	Innovations in Community-Based Crime Reduction		City of Portland	30006889	\$	104,969				

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Department of State</b>									
19.600	Bureau of Near Eastern Affairs			Georgetown University	PSU-20200710	\$	128,579		
				Georgetown University	PSU-GR205768   PSU-20190310	\$	(632)		
				Georgetown University	PSU-20210716	\$	6,473		
<b>Department of the Interior</b>									
15.945	Cooperative Research and Training Programs – Resources of the National Park System					\$	6,222		
						\$	(1,123)		
15.654	National Wildlife Refuge System Enhancements					\$	24,520		
						\$	234		
<b>Department of the Treasury</b>									
27.011	Intergovernmental Personnel Act (IPA) Mobility Program			1901788		\$	314,076		
<b>National Endowment for the Arts</b>									
45.024	Promotion of the Arts Grants to Organizations and Individuals			1847923-44-19		\$	6,089		
<b>National Endowment for the Humanities</b>									
45.163	Promotion of the Humanities Professional Development			EH-267168-19		\$	1,381	\$	770
<b>National Security Agency</b>									
97.U13	National Security Agency Miscellaneous			H98230-20-1-0095		\$	88,290		
<b>Higher Education Emergency Relief Fund</b>									
<b>Department of Education</b>									
84.42SE	COVID-19 - Education Stabilization Fund - Student Financial Aid						\$5,463,486		
84.42SF	COVID-19 - Education Stabilization Fund - Institutional Support						\$30,448,686		
84.42SM	COVID-19 - Education Stabilization Fund - Strengthening Institutions Program						\$854,640		
<b>Coronavirus Relief Fund</b>									
<b>Department of the Treasury</b>									
21.019	Coronavirus Relief Fund			Oregon Department of Education	ECC3--000997		\$6,550		
					ECC3--000000340		\$6,550		
					ECC3--000000702		\$6,550		
					ECC4-02894		\$15,000		
					ECC4-03312		\$15,000		
					ECC4-03313		\$15,000		
<b>Student Financial Aid Cluster</b>									
<b>Department of Education</b>									
84.007	Office of Federal Student Aid - Federal Supplemental Educational Opportunity Grants						\$838,765		
84.033	Office of Federal Student Aid - Federal Work-Study Program						\$914,865		
84.063	Office of Federal Student Aid - Federal Pell Grant Program						\$33,108,727		
84.268	Office of Federal Student Aid - Federal Direct Student Loans						\$92,324,628		
84.379	Office of Federal Student Aid - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)						\$682,877		
<b>Grand Total</b>									
							\$ 202,985,774	\$	4,879,687

**PORTLAND STATE UNIVERSITY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021. 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 for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, 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, 2021**

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***Section I – Summary of Auditors’ Results***

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***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***

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
R&D Various	Research and Development Cluster
84.425	COVID-19 – Education Stabilization Fund
93.596	Child Care Development Fund (CCDF) Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$2,253,477

Auditee qualified as low-risk auditee?  yes  no

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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***Section II – Financial Statement Findings***

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

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

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**2021-001**

Federal agency: Department of Education

Federal program title: COVID-19 – Education Stabilization Fund

ASSISTANCE LISTING Numbers: 84.425E

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

Type of Finding:

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

**Criteria or specific requirement:** Per the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA Act) (P.L. 116-260), the student portion of funding requires that institutions prioritize students with exceptional need. Per the University's policy established to distribute these funds to students, a student would demonstrate need as documented via their completed Free Application for Federal Student Aid (FAFSA) or via an emergency aid application.

**Condition:** A student was awarded this aid, but they did not demonstrate exceptional need since they had no need documented in a completed FAFSA nor did they complete an emergency aid application. Internal controls did not detect this instance of noncompliance.

**Context:** We tested 60 students to determine the University's compliance with HEERF requirements outlined by the Department of Education and noted one student did not have a completed FASFA or an emergency aid application in accordance with the University's policy.

**Questioned costs:** \$500. ASSISTANCE LISTING Number: 84.425E

**Cause:** The student had completed their FASFA, but later it was rejected. Due to the University's automatic awarding system, the student was awarded in error.

**Effect:** The student was awarded incorrectly as they were not eligible for the specific award.

**Repeat Finding:** No.

**Recommendation:** When implementing new funding streams that have eligibility requirements for distributions, we recommend implementing a control that would prevent distribution to participants that do not have all required documentation completed. This could be a review control or an automated information technology control.

**Views of responsible officials:** The University agrees with the finding.

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**2021 – 002**

Federal Agency: Department of Education

Federal Program: Educational Stabilization Fund

ASSISTANCE LISTING Numbers:

84.425E – Higher Education Emergency Relief Fund Student Aid Portion

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

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matter

**Criteria or specific requirement:** Per the Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act) (P.L. 116-136,134, Stat. 281) and per the CRRSAA Act, 2021 (P.L. 116-260), institutions receiving funds must submit (in a time and manner required by the Secretary) a report to the Secretary describing the use of funds distributed from HEERF funding. This includes three components to reporting for HEERF: 1) public reporting on the (a)(1) Student Aid Portion; 2) public reporting on the (a)(1) Institutional Portion (a)(2) and (a)(3) subprograms (Quarterly Reporting Form), as applicable; and 3) the annual report.

**Condition:** For the public reporting on the Student Aid funding, three out of the four reports tested were not in compliance with the reporting requirements for the HEERF Student Aid Portion. Specifically, of the three instances of noncompliance noted, two could not be located on the University’s website and one of the reports did not report key, required items. Internal controls did not detect these instances of noncompliance.

**Questioned costs:** None

**Context:** During our testing of the four Student Quarterly HEERF reporting, two of the quarterly reports were not available for testing, as they were not retained on the University’s website. In addition, one of the four reports tested lacked key, required items, as documented in the Federal Register, Volume 85, No. 169 & Volume 86, No. 91 - Department of Education, on the University’s website. The missing key items included:

- (1) An acknowledgement that the institution signed and returned to the Department the Certification and Agreement and the assurance that the institution has used the applicable amount of funds designated under CARES and CRRSAA.
- (2) The total amount of funds that the institution will receive or has received from the Department pursuant to the institution’s Certification and Agreement for Emergency Financial Aid Grants to Students under the CARES and CRRSAA.
- (3) The estimated total number of students at the institution that are eligible to receive Emergency Financial Aid Grants to Students under CARES and CRRSAA.

**Cause:** The University represented they did have the key items available on the website at the time each report was originally due; however, historical data was overwritten with each new student quarterly report, as the key items were originally embedded on the University’s website as code versus being a separate non-overwritable report.

**Effect:** The University was not in compliance with HEERF Student Aid Portion reporting requirements.

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**Repeat finding:** No

**Recommendation:** We recommend that the University review their reporting policies and procedures to ensure historical reports remain available as separate non-overwritable reports.

**View of responsible official:** The University agrees with the finding.

**2021 – 003**

Federal Agency: Research and Development Cluster

Federal Program: Research and Development Cluster

ASSISTANCE LISTING Numbers:

20.701, 93.077, 93.113

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

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matter

**Criteria or specific requirement:** Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. When a non-Federal entity enters into a covered transaction with an entity, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This can be accomplished date through reviewing SAM.gov, obtaining a certification from the vendor, or through a clause or condition within the signed contract prior to transaction.

**Condition:** We noted that the University does have policies and procedures in place for compliance with suspension and debarment requirements; however, we noted that two out of nine vendors selected for testing were not verified that they had not been suspended or debarred prior to the transaction. Internal controls did not detect these instances of noncompliance. The University confirmed that these vendors were not currently suspended or debarred through verification during audit fieldwork, but this was subsequent to the transaction date.

**Questioned costs:** None

**Context:** The University does have a policy and procedure to verify a vendor's suspension and debarment status. The University was not able to provide evidence that verification of the suspension and debarment status occurred prior to the transaction.

**Cause:** The University stated they reviewed the active record within SAM.gov, but did not keep a copy of the review or other evidence of the review for the two vendors.

**Effect:** The University is not in compliance with suspension and debarment requirements for its federal programs. In addition, it could inadvertently pay a vendor who is suspended and debarred from federal programs.

**Repeat finding:** No

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**Recommendation:** We recommend that the University ensure its policies and procedures over suspension and debarment are being enforced to ensure evidence of compliance to suspension and debarment regulations are maintained. This can include maintaining evidence that management reviewed the SAM.gov website, maintaining a certification from the vendor, or including a clause in a contract with vendors that they are not suspended or debarred.

**View of responsible official:** The University agrees with the finding.

**2021 – 004**

Federal Agency: Research and Development Cluster

Federal Program: Research and Development Cluster

ASSISTANCE LISTING Numbers:

15.U05, 93.310, 93.859, 93.866, 43.U08, 47.050, 93.077, 20.701, 47.076, 47.070,  
12.550, 15.808, 10.675, 12.420, 10.675

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

Type of Finding: Material Weakness in Internal Control over Compliance, Other Matter

**Criteria or specific requirement:** Per guidance: 2 CFR 200.430, (i) Standards for Documentation of Personnel Expenses, (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

**Condition:** We noted the University's Time and Effort is documented, however, for salaried employees, the certification of actual time and effort is not timely. Internal controls did not detect these instances of noncompliance.

**Questioned costs:** None

**Context:** We noted the University's Time and Effort is documented, at the start of each fiscal year in the initial time and effort budget and at the end of the year, through a certification of actual time and effort. For 21 of the 40 tested, the certification of time and effort occurred from 124 days to 584 days after the selected pay date.

**Cause:** The University stated there was a decrease in staff due to COVID-19 and furloughs that prevented implementation of bi-annual time and effort certification for salaried employees.

**Effect:** The University's system of internal control does not provide reasonable assurance that payroll charges are based upon actual time incurred. As such, it is not in compliance with the standard for documentation of personnel expenses. In addition, it could inadvertently be allocating personnel expenses inaccurately and improperly to federal awards.

**Repeat finding:** No

**Recommendation:** We recommend that the University increase the time and effort certification process to be more timely.

**View of responsible official:** The University agrees with the finding.

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**2021 – 005**

Federal Agency: Department of Health and Human Services

Federal Program: Child Care Development Fund (CCDF) Cluster

ASSISTANCE LISTING Numbers:

93.596

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

Type of Finding: Material Weakness in Internal Control over Compliance, Other Matter

**Criteria or specific requirement:** Per guidance: 2 CFR 200.430, (i) Standards for Documentation of Personnel Expenses, (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

**Condition:** We noted the University's Time and Effort is documented, however, for salaried employees, the certification of actual time and effort is not timely. Internal controls did not detect these instances of noncompliance.

**Questioned costs:** None

**Context:** We noted the University's Time and Effort is documented, at the start of each fiscal year in the initial time and effort budget and at the end of the year, through a certification of actual time and effort. For 29 of the 40 tested the certification of time and effort occurred from 265 to 544 days after the quarterly end date

**Cause:** The University stated there was a decrease in staff due to COVID-19 and furloughs that prevented implementation of bi-annual time and effort certification for salaried employees.

**Effect:** The University's system of internal control does not provide reasonable assurance that payroll charges are based upon actual time incurred. As such, it is not in compliance with the standard for documentation of personnel expenses. In addition, it could inadvertently be allocating personnel expenses inaccurately and improperly to federal awards.

**Repeat finding:** No

**Recommendation:** We recommend that the University increase the time and effort certification process to be more timely.

**View of responsible official:** The University agrees with the finding.

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**2021 – 006**

Federal agency: Department of Education

Federal program title: COVID-19 – Education Stabilization Fund

ASSISTANCE LISTING Numbers: 84.425F

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

Type of Finding:

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

**Criteria or specific requirement:** Per the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA Section 314(c)(1-3); ARP Section 2003), expenses after December 27, 2020 may be used to defray expenses associated with coronavirus (including reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll) and to make additional financial grants to students.

**Condition:** Based on review of invoice support, it is noted that \$246 of expenses were unrelated to defraying expenses associated with coronavirus, but rather included other medical supply items such as a splint, braces, crutches, bandages, crutches, and hot packs. Internal controls did not detect these instances of noncompliance.

**Context:** We tested 40 expenditures to determine the University's compliance with HEERF Institutional Aid requirements outlined by the Department of Education and noted two expenditures included other non-coronavirus related medical supply purchases.

**Questioned costs:** \$246. ASSISTANCE LISTING Number: 84.425F

**Cause:** Lack of proper review to determine if expenses were allowable under the grant agreement.

**Effect:** The University was not in compliance with HEERF Institutional Aid Portion expenditure requirements.

**Repeat Finding:** No.

**Recommendation:** We recommend implementing a control to ensure individual invoice items are properly allocated to the appropriate grant for reimbursement.

**Views of responsible officials:** The University agrees with the finding.

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## Section IV – Prior Year Findings

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### **FINDINGS—FINANCIAL STATEMENT AUDIT**

There were no financial statement findings in the prior year.

### **FINDINGS— FEDERAL AWARD PROGRAMS AUDITS**

There were no findings in the prior year federal award programs audit.



**PORTLAND STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2021**

Portland State University respectfully submits the following corrective action plan and summary schedule of prior year audit findings for the year ended June 30, 2021.

Audit period: July 1, 2020 to June 30, 2021

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**CORRECTIVE ACTION PLAN**

**FINDINGS – FINANCIAL STATEMENT AUDIT**

There were no financial statement findings in the current year that require a corrective action plan.

**FINDINGS – FEDERAL AWARD PROGRAMS AUDIT**

**2021-001**

Federal agency: Department of Education

Federal program title: COVID-19 – Education Stabilization Fund

ASSISTANCE LISTING Numbers: 84.425E – Higher Education Emergency Relief Fund Student Aid Portion

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

Type of Finding:

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

**Recommendation:** When implementing new funding streams that have eligibility requirements for distributions, we recommend implementing a control that would prevent distribution to participants that do not have all required documentation completed. This could be a review control or an automated information technology control.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action in Response to Finding:** Department implemented a data check to ensure students with rejected ISIR records are not included in the automatically eligible for HEERF student award group. The particular student awarded due to a rejected ISIR record remained eligible for HEERF funds, no adjustment to the award is necessary.

**Name of the contact person responsible for corrective action:** Amanda Bierbrauer, Associate Vice President for Enrollment Management & Student Finances.

**Planned completion date for corrective action plan:** Completed August 2022.

**PORTLAND STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2021**

**2021 – 002**

Federal Agency: Department of Education

Federal Program: Educational Stabilization Fund

ASSISTANCE LISTING Numbers: 84.425E – Higher Education Emergency Relief Fund Student Aid Portion

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

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matter

**Recommendation:** We recommend that the University review their reporting policies and procedures to ensure historical reports remain available as separate non-overwritable reports.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action in Response to Finding:** All historical quarterly reports have been posted to the website, including reports that reflect no activity during the quarter.

**Name of the contact person responsible for corrective action:** Amanda Bierbrauer, Associate Vice President for Enrollment Management & Student Finances.

**Planned completion date for corrective action plan:** Completed August 2022.

**2021 – 003**

Federal Agency: Research and Development Cluster

Federal Program: Research and Development Cluster

ASSISTANCE LISTING Numbers: R&D

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

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matter

**Recommendation:** We recommend that the University ensure its policies and procedures over suspension and debarment are being enforced to ensure evidence of compliance to suspension and debarment regulations are maintained. This can include maintaining evidence that management reviewed the SAM.gov website, maintaining a certification from the vendor, or including a clause in a contract with vendors that they are not suspended or debarred.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action in Response to Finding:** The University will update the controls over suspension and debarment for procurement transactions in order to document compliance by including a required certification regarding debarment and suspension in responses to Requests for Quotations and Requests for Proposals.

**PORTLAND STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2021**

**Name of the contact person responsible for corrective action:** Dawn Boatman, Assistant Vice President for Research Administration

**Planned completion date for corrective action plan:** Immediately

**2021 – 004**

Federal Agency: Research and Development Cluster

Federal Program: Research and Development Cluster

ASSISTANCE LISTING Numbers: R&D

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

Type of Finding: Material Weakness in Internal Control over Compliance, Other Matter

**Recommendation:** We recommend that the University increase the time and effort certification process to be more timely.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action in Response to Finding:** The University uses after-the-fact activity reports to document personnel expenses on Federal awards on a semi-annual basis. The significant delay in certification of the reports that document the accuracy of charges for effort performed on sponsored projects during fiscal year 2021 was due to delayed distribution of these reports to salaried individuals and delays in adjustments to correct salary charges identified during report review. The delays were due to severe staffing shortages in Sponsored Projects Administration, exacerbated by furloughs and complications of working during the height of the COVID-19 pandemic. The University has returned to its regular process of distributing and collecting the reports in a timely manner.

**Name of the contact person responsible for corrective action:** Dawn Boatman, Assistant Vice President for Research Administration

**Planned completion date for corrective action plan:** Immediately

**2021 – 005**

Federal Agency: Department of Health and Human Services

Federal Program: Child Care Development Fund (CCDF) Cluster

ASSISTANCE LISTING Numbers: 93.596

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

Type of Finding: Material Weakness in Internal Control over Compliance, Other Matter

**Recommendation:** We recommend that the University increase the time and effort certification process to be more timely.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**PORTLAND STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2021**

**Action in Response to Finding:** The University uses after-the-fact activity reports to document personnel expenses on Federal awards on a semi-annual basis. The significant delay in certification of the reports that document the accuracy of charges for effort performed on sponsored projects during fiscal year 2021 was due to delayed distribution of these reports to salaried individuals and delays in adjustments to correct salary charges identified during report review. The delays were due to severe staffing shortages in Sponsored Projects Administration, exacerbated by furloughs and complications of working during the height of the COVID-19 pandemic. The University has returned to its regular process of distributing and collecting the reports in a timely manner.

**Name of the contact person responsible for corrective action:** Dawn Boatman, Assistant Vice President for Research Administration

**Planned completion date for corrective action plan:** Immediately

**2021 – 006**

Federal agency: Department of Education

Federal program title: COVID-19 – Education Stabilization Fund

ASSISTANCE LISTING Numbers: 84.425F

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

**Recommendation:** We recommend implementing a control to ensure individual invoice items are properly allocated to the appropriate funding stream.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action in Response to Finding:** We noted that this finding was specific to Procurement Card Transactions that were reclassified to the grant after being charged to a University Department fund. These transactions will now require support to be sent to the Controller's office for review before a draw down of funds occur.

**Name of the contact person responsible for corrective action:** Jason Abbott, Controller

**Planned completion date for corrective action plan:** Implementation will begin October 1, 2022



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