

**PORTLAND STATE UNIVERSITY  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2022**



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**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  
Portland State University

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 , and the related notes to the financial statements, which collectively comprise the Portland State University's basic financial statements, and have issued our report thereon dated February 27, 2023. Our report includes a reference to other auditors who audited the financial statements of the Portland State University Foundation, a discretely presented component unit, as described in our report on the 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 Portland State University Foundation were not audited in accordance with *Government Auditing Standards*.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Portland State 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 Portland State University's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 were not identified.


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 were not identified.

***Report on 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 University’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Greenwood Village, Colorado  
February 27, 2023



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

Members of the Board  
Portland State University  
Portland, Oregon

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Portland State University's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended . The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the University's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***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 2022-001 through 2022-004. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's responses to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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.

*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 items 2022-001, 2022-002, 2022-003 and 2022-004 to be significant deficiencies.

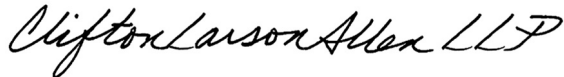
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the other 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 the University as of and for the year ended June 30, 2022, and have issued our report thereon dated February 27, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



**CliftonLarsonAllen LLP**

Denver, Colorado  
March 30, 2023



**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

Cluster	Agency	ALN	ALN Description	Sponsor Award #	Pass Through Sponsor	Pass Through Award #	Expenditures	Passed Through to Subrecipients	Total by Cluster - Expenditures	Total by Cluster - Subawards
<b>Research &amp; Development</b>										
<b>Department of Agriculture</b>										
		10.309	Specialty Crop Research Initiative		Texas A&M University	M1900061	\$ 55,950			
		10.310	Agriculture and Food Research Initiative (AFRI)		The Board of Trustees of the University of	I 095939-17519	\$ (1,238)			
		10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children		Oregon Health Authority	164378	\$ 706			
		10.674	Wood Utilization Assistance		University of Oregon	239990A	\$ (2,636)			
		10.675	Urban and Community Forestry Program	17-DG-11132544-014			\$ 23,068			
		10.699	Partnership Agreements	21-CS-11221637-131			\$ 55,400			
		10.707	Research Joint Venture and Cost Reimbursable Agreements							
				19-CR-11221636-084			\$ 45,465			
				20-JV-11221637-062			\$ (3,505)			
				21-JV-11261975-015			\$ 36,716			
		10.907	Snow Survey and Water Supply Forecasting	NR193A750001C012			\$ 15,110			
				NR2074820007C001			\$ 51,974			
				NR213A750023C015			\$ 18,826			
		10.U01	Department of Agriculture Miscellaneous	1204R419P4002			\$ 88,722			
				1240BG21P0036			\$ 1,050			
				17-CR-11261985-091			\$ 34,854			
				18-CR-11061800-015			\$ 1,358			
				19-JV-11261955-157			\$ 5,011			
				19-JV-11261979-067			\$ 35,933			
				20-CR-11261975-031			\$ 4,683			
				20-CS-11061500-020			\$ 11,497			
				20-CS-11061800-034			\$ 4,876			
				20-CS-11132400-229			\$ 33,992			
				21-CR-11062756-047			\$ 14,546			
				21-CS-11221636-127			\$ 40,070			
					Oregon State University	W0477A-A	\$ (4,706)			
					Oregon State University	W0510A-A	\$ 54,072			
<b>Department of Commerce</b>										
		11.417	Sea Grant Support		Oregon State University	NB325E-B	\$ 5,751			
					Oregon State University	NB325U-H	\$ 31,818			
		11.419	Coastal Zone Management Administration Awards		Regents of the University of Michigan	SUBK00014143	\$ 144,530	\$ 71,613		
		11.420	Coastal Zone Management Estuarine Research Reserves	NA20N054200146			\$ 43,502			
		11.431	Climate and Atmospheric Research	NA21OAR4310269			\$ 57,894			
					University of Washington	UWSC12975	\$ 8,026			
		11.439	Marine Mammal Data Program	NA20NMF4390120			\$ 9,562			
				NA21NMF4390391			\$ 90,299			
		11.459	Weather and Air Quality Research	NA19OAR4590331			\$ 13,343			
<b>Department of Defense</b>										
		12.010	Youth Conservation Services	W9127N2120010			\$ 62,257	\$ 8,656		
		12.300	Basic and Applied Scientific Research	N00014-18-1-2327			\$ 16,333			
				N00014-19-1-2720			\$ 219,337			
				N00014-20-1-2367			\$ 190,563			
				N00014-21-1-2191			\$ 222,536			
				N00014-21-1-2317			\$ 69,941			
		12.351	Scientific Research - Combating Weapons of Mass Destruction		University of California	122276869   PO S9002415	\$ 1,175			
		12.420	Military Medical Research and Development		Univ of New Mexico	433630-873E	\$ 36,091			
					Oregon Health & Science University	1008990_PSU	\$ 66,270			
					Oregon Health & Science University	1015214_PSU	\$ 173,768			
		12.550	The Language Flagship Grants to Institutions of Higher Education		Institute for the International Education of	'0054-PDX-7-TECH-280-P09	\$ (4,392)			
		12.630	Basic, Applied, and Advanced Research in Science and Engineering	W912HZ-17-2-0005			\$ 25,126			
				W912HZ-19-2-0026			\$ 71,185			
				W912HZ-20-2-0068			\$ 201,410			
				W912HZ2220004			\$ 6,258			
		12.740	Past Conflict Accounting		University of California San Diego	704395	\$ 144,790			
		12.800	Air Force Defense Research Sciences Program		Henry M Jackson Foundation	5754 PO #1023571	\$ 19,306			
		12.901	Mathematical Sciences Grants	H98230-21-1-0024	The University of Texas at Austin	UTA19-000666	\$ 195,513			
		12.905	CyberSecurity Core Curriculum	H98230-21-1-0156			\$ 3,181			
		12.U01	Department of Defence Miscellaneous	IPA000-20-0-0009			\$ 408,672			
				W912HQ-18-C-0007			\$ 33,997			
				W912HZ-18-2-0009			\$ (285)			
							\$ 113,815			

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Cluster</u>	<u>Agency</u>	<u>ALN</u>	<u>ALN Description</u>	<u>Sponsor Award #</u>	<u>Pass Through Sponsor</u>	<u>Pass Through Award #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Total by Cluster - Expenditures</u>	<u>Total by Cluster - Subawards</u>
<b>Department of the Interior</b>										
		15.244	Fisheries and Aquatic Resources Management	L17AC00194			\$ 87,400			
		15.159	Cultural Resources Management	A18AP00135			\$ 26,376			
		15.245	Plant Conservation and Restoration Management	L19AC00164			\$ 95			
		15.246	Threatened and Endangered Species	L18AC00112			\$ (17)			
				L19AC00071			\$ 1,215			
				L20AC00025			\$ 24,040			
		15.517	Fish and Wildlife Coordination Act	R21AP10195			\$ 39,582			
		15.608	Fish and Wildlife Management Assistance	F20AP11424			\$ 55,975			
				F21AP03081			\$ 23,953			
		15.654	National Wildlife Refuge System Enhancements	F21AC02198			\$ 7,437			
		15.657	Endangered Species Recovery Implementation	F20AC10348			\$ 33,751			
				F21AC01210			\$ 29,033			
		15.678	Cooperative Ecosystem Studies Units	20-JV-11261944-078			\$ 118,855			
		15.807	Earthquake Hazards Program Assistance	G20AP00068			\$ 13,394			
		15.808	U.S. Geological Survey Research and Data Collection	G18AC00012			\$ 597,575			
				G21AC10879			\$ 40,593			
		15.810	National Cooperative Geologic Mapping	G20AC00226			\$ 12,191			
		15.945	Cooperative Research and Training Programs – Resources of the National Park System	P15AC01372			\$ 12,834			
				P16AC01483			\$ 39,581			
				P16AC01549			\$ 20,473			
				P17AC00482			\$ 25,236			
				P17AC01232			\$ 15,009			
				P17AC01691			\$ 35,673			
				P18AC00234			\$ 56,588			
				P18AC00488			\$ 36,622			
				P18AC00781			\$ 5,600			
				P19AC00962			\$ 5,604			
				P19AC01045			\$ 43,263			
				P19AC01204			\$ 29,578			
				P19AC01240			\$ 28,642			
				P20AC00200			\$ 14,492			
				P20AC00204			\$ 7,936			
				P20AC00337			\$ 6,108			
				P20AC00450			\$ 8,466			
				P20AC00494			\$ 33,558			
				P21AC10799			\$ 56,702			
				P21AC12275			\$ 1,483			
				P16AC01857			\$ 78,332			
				P18AC00238			\$ 226			
				P20AC00159			\$ 219			
				P20AC00166			\$ 571			
					University of North Carolina at Chapel Hill	5122333	\$ 26,796			
<b>Department of Justice</b>										
		16.320	Services for Trafficking Victims		Oregon Department of Justice	DM 4816400 IA-15080	\$ 90,427			
		16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	15PNIJ-21-GG-02804-RESS			\$ 3,550			
		16.585	Drug Court Discretionary Grant Program		National Council of Juvenile and Family Cou	32516-SVU-3	\$ 43,957			
<b>Department of Transportation</b>										
		20.200	Highway Research Development Program		National Academies of Sciences Engineering	TCRP J-11(040), PO# SUB0001625	\$ 58,362			
		20.205	Highway Planning and Construction		Texas A&M University	M2003189	\$ 35,009			
		20.215	Highway Training and Education	693J132145012			\$ 3,559			
				693J132145014			\$ 3,559			
				693J132145025			\$ 9,855			
				693J132245014			\$ 28,165			
		20.701	University Transportation Centers Program	69A3551747112			\$ 2,795,834	\$ 1,189,607		
					Florida Atlantic University	PR-K68	\$ 80,668			
		20.U01	Department of Transportation Miscellaneous		Oregon Department of Transportation	MA 33724 WO #1	\$ 182,303			
					SW Washington Regional Transportation Co	272256	\$ 51,341			

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Cluster</u>	<u>Agency</u>	<u>ALN</u>	<u>ALN Description</u>	<u>Sponsor Award #</u>	<u>Pass Through Sponsor</u>	<u>Pass Through Award #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Total by Cluster - Expenditures</u>	<u>Total by Cluster - Subawards</u>
<b>Department of Veterans Affairs</b>										
		64.U01	Department of Veterans Affairs Miscellaneous	2021-26			\$ 5,074			
<b>Environmental Protection Agency</b>										
		66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		Oregon Department of Environmental Quali	024-19	\$ 124,225	\$ 4,168		
		66.509	Science To Achieve Results (STAR) Research Program	84023801			\$ 94,531			
		66.717	Source Reduction Assistance	01J98401			\$ 4,768			
<b>National Aeronautics &amp; Space Administration</b>										
		43.001	Science	80NSSC18K1058/PMS A4943P1			\$ 129,043			
				80NSSC18K1092/PMS A4943P1			\$ 1,333			
				80NSSC19K0002/PMS A4943P1			\$ 63,556			
				80NSSC19K0517/PMS A4943P1			\$ 82,928			
				80NSSC19M0122/A8087P1			\$ 45,170			
				80NSSC21K1501/PMS A4943P1			\$ 73,815			
		43.007	Space Operations	80NSSC18K0436/PMS B2137P1			\$ 33,997			
		43.012	Space Technology	80NSSC19K1191/PMS A4943P1			\$ 55,105			
		43.008	Office of Stem Engagement (OSTEM)		Oregon State University	NS324G-1	\$ 7,152			
					Oregon State University	NS324F-H	\$ 6,279			
					Oregon State University	NS324F-I	\$ 8,091			
					Oregon State University	NS324F-L	\$ 10,166			
					Oregon State University	NS324F-M	\$ 4,921			
		43.U01	National Aeronautics & Space Administration Miscellaneous		California Institute of Technology	1609794	\$ 117,287			
					California Institute of Technology	1593127	\$ 48,000			
					Jacobs Engineering Group Inc	EN01713FMS	\$ 20,149			
<b>National Endowment for the Arts</b>										
		45.024	Promotion of the Arts Grants to Organizations and Individuals	1865911-44-21			\$ 16,979			
<b>Institute for Museum &amp; Library Services</b>										
		45.312	National Leadership Grants	LG-11-19-0127-19			\$ 6,653			
				LG-250031-OLS-21			\$ 52,230			
<b>National Science Foundation</b>										
		47.058	Polar Programs	1643573			\$ 52,357			
		47.041	Engineering	1563612			\$ 5,000			
				1605843			\$ 1,299			
				1706695			\$ 6,196			
				1711994			\$ 75,732			
				1810489			\$ 112,640			
				1826337			\$ 64,685			
				1927557			\$ (224)			
				2021553			\$ 19,796			
				2028110			\$ 12,992			
				2034160			\$ 172,546			
				2037582			\$ 66,045			
				2115447			\$ 4,786			
				2138457			\$ 3,500			
					FluxMagic, Inc	NSF_01	\$ (2,277)			
					Syracuse University	28250-04301-S23	\$ (75)			
		47.049	Mathematical and Physical Sciences	1719663			\$ 3,029			
				1800599			\$ 60,285			
				1828793			\$ 128,869	\$ 37,352		
				1851851			\$ 100,478			
				1856705			\$ 148,454			
				1912779			\$ 52,690			
				2012285			\$ 50,942			

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Cluster</u>	<u>Agency</u>	<u>ALN</u>	<u>ALN Description</u>	<u>Sponsor Award #</u>	<u>Pass Through Sponsor</u>	<u>Pass Through Award #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Total by Cluster - Expenditures</u>	<u>Total by Cluster - Subawards</u>
47.050	Geosciences			1443373			\$ 24,502			
				1551495			\$ 10,534			
				1621554			\$ 4,045	\$ (602)		
				1643573			\$ (2,112)			
				1711986			\$ 1,322			
				1830002			\$ 21,723			
				1851412			\$ 51,928			
				1946292			\$ 78,449			
				1950702			\$ 103,479			
				2000188			\$ 67,169			
				2102762			\$ 26,086			
							\$ 19,697			
							\$ 26,439			
							\$ 68,669	\$ 47,832		
							\$ (15,133)			
							\$ 43,748			
							\$ 87,645			
							\$ 75,008			
							\$ 53,116			
							\$ 111,675			
							\$ 74,549			
							\$ 76,217			
	\$ 82,479									
	\$ 284,412									
	\$ 68,951									
	\$ (1,071)									
	\$ 64,245	\$ 3,738								
	\$ 9,821									
	\$ 76,558									
	\$ 42,660									
	\$ 146,849									
	\$ 2,986									
	\$ 85,755									
	\$ 97,288									
	\$ 29,616									
47.074	Biological Sciences			1638690	Oregon State University	S2191A-B	\$ 20,431			
				1655747			\$ 2,116			
				1656057			\$ 67,963			
				1817993			\$ 38,176			
				1916625			\$ 133,525			
				1929273			\$ 68,085			
				2015661			\$ 6,220			
				2025305			\$ 179,734			
				2025832			\$ 215,834			
				2051235			\$ 105,937			
							\$ 114,856			
							\$ 184,073			
							\$ 110,091	\$ 30,850		
							\$ 1,230			
							\$ 72,297	\$ 11,782		
	\$ 75,029									
	\$ 67,817									
	\$ (2,032)									
	\$ 99,121									
	\$ 14,015									
	\$ 594									
47.075	Social, Behavioral, and Economic Sciences			1749078	Case Western Reserve University University of Oregon	RES515696 2010R0A	\$ 184,073			
				1806037			\$ 110,091	\$ 30,850		
				1832483			\$ 1,230			
				1920958			\$ 72,297	\$ 11,782		
				1945604			\$ 75,029			
							\$ 67,817			
							\$ (2,032)			
							\$ 99,121			
							\$ 14,015			
							\$ 594			
				Arizona State University	16-820	\$ (2,032)				
				Reed College	40460-PSU	\$ 99,121				
				Southern Illinois University	SILUC 22-23 (226095)	\$ 14,015				
				University of Oregon	2003D0A	\$ 594				

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Cluster</u>	<u>Agency</u>	<u>ALN</u>	<u>ALN Description</u>	<u>Sponsor Award #</u>	<u>Pass Through Sponsor</u>	<u>Pass Through Award #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Total by Cluster - Expenditures</u>	<u>Total by Cluster - Subawards</u>	
		47.076	Education and Human Resources	1356679 1652279 1742542 1821841 1906682 1915424 1916490 1930564 1933984 2034607 2101255 2101463 2101665 2120843			\$ 4,924 \$ 241,273 \$ 132,655 \$ 42,002 \$ 128,184 \$ 50,040 \$ 298,102 \$ 627,706 \$ 54,640 \$ 108,426 \$ 13,104 \$ 167,732 \$ 50,362 \$ 22,354				
		47.078	Polar Programs	1932844	Portland Community College	C000380	\$ 36,377				
		47.083	Integrative Activities	1937908	Teachers Development Group	206002-B	\$ 26,458				
					Texas State University - San Marcos	19005-83094-2	\$ 101,026				
					University of Nebraska Lincoln	25-0509-0204-002	\$ 11,286				
					University of Washington	UWSC11100	\$ 93,508				
							\$ 64,412	\$ 114,879	\$ 390,107		
							\$ 151,518	\$ 139,393			
	Department of Energy	81.087	Renewable Energy Research and Development	DE-EE0008100 DE-EE0008168 DE-EE0008631			\$ 720 \$ 264,040 \$ 549,259	\$ 13 \$ 189,303 \$ 218,077			
		81.122	Electricity Research, Development and Analysis	DE-OE0000922			\$ 323,904	\$ 52,834			
		81.U01	Department of Energy Miscellaneous	547654 600449			\$ 72,881 \$ 13,994				
					Lawrence Livermore National Security LLC	B649155	\$ 3,929				
					Regents of the University of California	7572843	\$ 24,724				
	Department of Education	84.305A	Institute of Education Sciences Education Research Grants Program	GR103268(CON-80001286) R305A180374			\$ 22,848 \$ 356,734	\$ 60,296			
		84.324A	Special Education - Research Innovation to Improve Services and Results for Children with Disabilities		University of Connecticut	360051	\$ 61,435				
		84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	H325K150206 H325K150209			\$ 91,296 \$ 968				
		84.325D	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	H325D210089			\$ 68,701				
		84.326M	Model Demonstration Projects to Improve Literacy Outcomes for English Learners with Disabilities in Grades Three through Five or Three through Six	H326M160008			\$ 36,046	\$ 13,980			
		84.365Z	Diverse Inclusive Collaborative Educators PLUS (DICE PLUS)	T365Z210158			\$ 207,471				
	Department of Health & Human Services	93.077	Family Smoking Prevention and Tobacco Control Act Regulatory Research	1R01ES025257-01/RES025257A			\$ 39,728 \$ 251,739	\$ 39,728			
		93.113	Environmental Health		University of California	S-001085	\$ 732				
		93.155	Rural Health Research Centers		Regents of University of California Riverside	S-001368	\$ 172,567				
		93.173	Research Related to Deafness and Communication Disorders	4R00DC013795-04/RDC013795B	Oregon Health & Science University	1016477_PSU	\$ 18,332 \$ 193,974				
		93.226	Research on Healthcare Costs, Quality and Outcomes		Oregon Health & Science University	1011745_PSU	\$ 103,285				
					Oregon Health & Science University	1011745_PSU_D1	\$ 27,434				
					Oregon Health & Science University	1013200_PSU	\$ 218,420				
					Veterans Research Foundation of Pittsburgh	NIH 2020-1002	\$ 545,433	\$ 96,464			
		93.242	Mental Health Research Grants	MH121407/RMH121407A R21MH118525/RMH118525A			\$ 55,758	\$ 6,209			

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Cluster</u>	<u>Agency</u>	<u>ALN</u>	<u>ALN Description</u>	<u>Sponsor Award #</u>	<u>Pass Through Sponsor</u>	<u>Pass Through Award #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Total by Cluster - Expenditures</u>	<u>Total by Cluster - Subawards</u>
		93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	SM084064 / 21SM84064A			\$ 43,642			
		93.262	Occupational Safety and Health Program	2T03OH008435-16/20T3OH008435			\$ 140,334			
					Oregon Health & Science University	1008844_PSU	\$ 30,885			
					University of Washington	1019570_PSU	\$ 26,802			
					dfusion Inc	UWSC12233	\$ 6,134			
		93.307	Minority Health and Health Disparities Research		Kaiser Foundation Research Institute	PSU002002	\$ 17,468			
						4865	\$ 105,047			
		93.310	Trans-NIH Research Support	2RL5GM118963-06/RGM118963B			\$ 1,386,724	\$ 538,347		
				5TL4GM118965-07			\$ 1,471,480			
				5UL1GM118964-08/UGM118964B			\$ 1,605,599	\$ 550,271		
		93.350	National Center for Advancing Translational Sciences		Oregon Health & Science University	1012396_PSU	\$ 74,911			
					Oregon Health & Science University	1010312_PSU	\$ 621			
					Trustees of University of Penn dba Penn Gr	1010312_PSU_WOLF	\$ 88,565			
		93.399	Cancer Control				\$ 36,595			
		93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	90IFRE0054-01-00/901FRE005401			\$ 93,913			
		93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services		Options for Southern Oregon	PSU002239	\$ 224,242			
		93.837	Cardiovascular Diseases Research		Elex Biotech LLC	002084-00001	\$ 285,448			
					Oregon Health & Science University	1011625_PSU	\$ 33,336			
		93.855	Allergy and Infectious Diseases Research	AI158533 / RAI158533A			\$ 573,026	\$ 235,727		
				R01AI141972/RAI141972A			\$ 553,614	\$ 118,791		
		93.859	Biomedical Research and Research Training	1R35GM124779/RGM124779A			\$ 85,149			
				GM141989/TGM141989A	Oregon Health & Science University	1019079_PSU	\$ 547,129			
				R35GM133804/RGM133804A			\$ 251,830	\$ 37,617		
							\$ 594,580			
					Oregon Health & Science University	1013117_PSU	\$ 23,193			
							\$ 24,240			
					Oregon State University	1015402_PSU	\$ 94,942			
					Purdue University	P0475A-A	\$ 143,694			
					San Diego State University Research Found	40001859-028	\$ 40,864			
		93.865	Child Health and Human Development Extramural Research	R01HD094512/RHD094512A			\$ 471,734	\$ 284,766		
					Oregon Health & Science University	1016555_PSU	\$ 21,640			
							\$ 75,414			
		93.866	Aging Research		Regents of University of Colorado	FY19.965.002	\$ 57,597			
					Brown University	00001191	\$ 13,629			
					Oregon Health & Science University	1011170_PSU	\$ 63,272			
							\$ 139,009			
		93.867	Vision Research	EY030987/REY030987A			\$ 124,517			
				F31EY033230/FEY033230A	University of Wisconsin System	849K800	\$ 351,748	\$ 37,878		
							\$ 13,391			
					Johns Hopkins University	2005116170	\$ 84,818			
		93.838	Lung Diseases Research		Oregon Health & Science University	1011201_PSU	\$ (14)			
	Department of Homeland Security	97.047	BRIC: Building Resilient Infrastructure and Communities		City of Portland	32002394	\$ 110,745			
Child Care Development Funds	Department of Health & Human Services							\$ 2,956,521	\$ -	
		93.575	Child Care and Development Block Grant		Oregon Department of Education	19604-CC503572	\$ 24,207			
							\$ 31,404			
							\$ 214,912			
							\$ 2,633,234			
							\$ 3,444			
							\$ 12,945			
		93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		Oregon Department of Education	12242	\$ 36,375			

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

Cluster	Agency	ALN	ALN Description	Sponsor Award #	Pass Through Sponsor	Pass Through Award #	Expenditures	Passed Through to Subrecipients	Total by Cluster - Expenditures	Total by Cluster - Subawards
<b>Child Nutrition</b>										
<b>US Department of Agriculture</b>										
		10.558	Child and Adult Care Food Program		Oregon Department of Education	2608003	\$ 32,482		\$ 32,482	\$ -
<b>Coronavirus Relief Fund</b>										
<b>Department of Education</b>										
		84.425C	COVID-19 - Governors Emergency Education Relief Fund		Higher Education Coordinating Commission	20-074D	\$ 512,463		\$ 46,567,787	\$ -
						20-075D	\$ 123,326			
						19-151B-003	\$ 8,885			
						21-059D	\$ 362,260			
		84.425E	COVID-19 - Education Stabilization Fund - Student Financial Aid				\$ 30,018,958			
		84.425F	COVID-19 - Education Stabilization Fund - Institutional Support				\$ 14,532,282			
		84.425M	COVID-19 - Education Stabilization Fund - Strengthening Institutions Program				\$ 1,009,612			
<b>Student Financial Aid</b>										
<b>Department of Education</b>										
		84.007	Office of Federal Student Aid - Federal Supplemental Educational Opportunity Grants				\$ 1,163,099		\$ 121,895,167	\$ -
		84.033	Office of Federal Student Aid - Federal Work-Study Program				\$ 1,112,041			
		84.063	Office of Federal Student Aid - Federal Pell Grant Program				\$ 33,318,375			
		84.268	Office of Federal Student Aid - Federal Direct Student Loans				\$ 85,543,539			
		84.379	Office of Federal Student Aid - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)				\$ 758,113			
<b>TRIO Programs</b>										
<b>Department of Education</b>										
		84.042A	TRIO-Student Support Services	P042A200868			\$ 391,650		\$ 1,633,887	\$ -
				P042A201082			\$ 263,905			
		84.044A	Educational Talent Search	P044A170413			\$ 265,587			
		84.047A	Upward Bound Program 2017-2022	P047A170850			\$ 447,108			
		84.217A	Ronald E. McNair Postbaccalaureate Achievement Program	P217A170270			\$ 265,637			
<b>Non-Cluster Sponsored Programs</b>										
<b>Department of Defense</b>										
		12.550	The Language Flagship Grants to Institutions of Higher Education		Institute for the International Education of	0054-PDX-7-LINK-280-PO6	\$ 2,021		\$ 5,247,055	\$ 122,842
						0054-PDX-7-RUS-280-P011	\$ 18,079			
						BOR21-PDX-6-RUS-PO1	\$ 325,523			
		12.U01	Department of Defense Miscellaneous	H98230-20-1-0095			\$ 9,387			
				W9127N18C0019			\$ 1,053			
<b>Department of the Interior</b>										
		15.654	National Wildlife Refuge System Enhancements	F17AC00502			\$ 14,528			
				F20AC00096			\$ 2,225			
<b>Department of Justice</b>										
		16.575	Crime Victim Assistance		Oregon Department of Justice	VOCA-FI-2020-PSU-00079	\$ 94,820			
		16.817	Byrne Criminal Justice Innovation Program		City of Portland	30006889	\$ 115,356			
<b>Department of State</b>										
		19.600	Bureau of Near Eastern Affairs		Georgetown University	PSU-20210716	\$ 131,051			
		19.U01	Department of State Miscellaneous		Georgetown University		\$ 34,787			
					Institute for the International Education of Students		\$ 955			
<b>Department of the Treasury</b>										
		21.U01	Department of the Treasury Miscellaneous		City of Portland	30007962	\$ 45,085			
<b>National Endowment for the Humanities</b>										
		45.163	Promotion of the Humanities Professional Development	EH-267168-19			\$ 51,011			
<b>National Science Foundation</b>										
		27.011	Intergovernmental Personnel Act (IPA) Mobility Program	1901788			\$ 323,422			
		47.U01	National Science Foundation Miscellaneous	CNS-2225344			\$ 51,585			
<b>Department of Education</b>										
		84.129B	Clinical Rehabilitation Counseling (CLRC) Program	H129B190022			\$ 175,091			
		84.299B	Indian Education Professional Development Grants	S299B210010			\$ 299,418			
		84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	H325K160149			\$ 185,607			
		84.325K	Interdisciplinary Distance Educators Advancing Low-Incidence Students (IDEALS)	H325K200087			\$ 459,348			

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Cluster</u>	<u>Agency</u>	<u>ALN</u>	<u>ALN Description</u>	<u>Sponsor Award #</u>	<u>Pass Through Sponsor</u>	<u>Pass Through Award #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Total by Cluster - Expenditures</u>	<u>Total by Cluster - Subawards</u>
		84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		University of North Carolina Charlotte	20210128-02-PDX	\$ 197,136			
		84.335A	Child Care Access and Family Support at an Urban University: A Plan for Student Success and Access	P335A180170			\$ 414,231			
		84.337A	Technological Innovation and Cooperation for Foreign Information Access Program		Oregon Department of Education	323266 323267	\$ 18,828 \$ 22,321	\$ 18,828		
		84.407A	Transition and Postsecondary Programs for Students with Intellectual Disabilities	P407A150062			\$ 170,299			
<b>Department of Energy</b>										
		81.U01	Department of Energy Miscellaneous		Desert Research Institute	GR05893	\$ 11,670			
						GR05923	\$ 60,329			
					Lawrence Livermore National Security LLC	B651248	\$ 7,599			
<b>Department of Health &amp; Human Services</b>										
		92.243	Substance Abuse and Mental Health Services Projects of REgional and National Significance		Oregon Health Authority	171467	\$ 332,799			
		93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		Deschutes County	2021-138	\$ 12,845			
		93.157	Centers of Excellence		Oregon Health & Science University	1011045_PSU	\$ 0			
		93.243	Substance Abuse and Mental Health Services Projects of REgional and National Significance		Oregon Health Authority	159431	\$ 968			
					University of Washington	UWSC10660	\$ 467			
		93.434	Every Student Succeeds Act/Preschool Development Grants		Oregon Department of Education	12230	\$ (53)			
						14425	\$ 625,857	\$ 104,014		
		93.732	Mental and Behavioral Health Education and Training Grants	21M01HP31326/21M01HP31326			\$ 509,576			
		93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services		Deschutes County	2020-393	\$ 25,895			
						PSU001811	\$ 31,647			
		93.U01	Health and Human Services Miscellaneous		Oregon Health Authority	168097	\$ 377,926			
<b>Department of Homeland Security</b>										
		97.067	Homeland Security Grant Program		City of Portland	30007500	\$ 58,934			
<b>Grand Total</b>									<b>\$ 208,735,922</b>	<b>\$ 4,652,518</b>



**PORTLAND STATE UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

**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, 2022. 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, 2022**

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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
84.007, 84.033, 84.063, 84.268, 84.379 84.425E, 84.425F, 84.425C, 84.425M 93.575, 93.596	Student Financial Assistance Cluster COVID-19 – Education Stabilization Fund Child Care Development Fund (CCDF) Cluster
Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$3,000,000</u>
Auditee qualified as low-risk auditee?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

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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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**2022 – 001: Suspension and Debarment**

Federal Agency: Research and Development Cluster

Federal Program: Research and Development Cluster

Assistance Listing Numbers:

47.041, 93.859, 93.867

Federal Award Identification Number:

R01EY03098, R35GM124779, R35FM133804, 2034160

Award Period: July 1, 2021 – June 30, 2022

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 three out of eight 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 three vendors.

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

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

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**2022 – 001: Suspension and Debarment (Continued)**

**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:** Yes

**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.

**2022-002: Time and Effort Certifications**

Federal Agency: Various

Federal Program: Research and Development Cluster

Assistance Listing Numbers:

12.300, 93.307, 93.837

Federal Award Identification Number:

N000141812327, U01MD010665, 2R44HL114206

Award Period: July 1, 2021 – June 30, 2022

Type of Finding: Significant Deficiency 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

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

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

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**2022-002: Time and Effort Certifications (Continued)**

**Context:** We noted the University’s time and effort is estimated at the start of each fiscal year in the initial time and effort budget. Then, a certification process of actual time and effort is performed to ensure salaries and wages are based on records that reflect the work performed. The University’s policy is that this certification process should be performed semi-annually. For three of the 60 tested, the certification of time and effort occurred more than 365 days after the selected pay date.

**Cause:** The University stated there was a decrease in staff due to COVID-19 and furloughs that created delays in the semi-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:** Yes

**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.

**2022-003: Time and Effort Certifications**

Federal Agency: Department of Health and Human Services

Federal Program: Child Care Development Fund (CCDF) Cluster

Assistance Listing Numbers:

93.575

Federal Award Identification Number:

2101ORCCDD

Award Period: July 1, 2021 – June 30, 2022

Type of Finding: Significant Deficiency 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.

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

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

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**2022-003: Time and Effort Certifications (Continued)**

**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 estimated at the start of each fiscal year in the initial time and effort budget. Then, a certification process of actual time and effort is performed to ensure salaries and wages are based on records that reflect the work performed. The University’s policy is that this certification process should be performed semi-annually. For two of the 60 tested, the certification of time and effort occurred more than 365 days after the selected pay date.

**Cause:** The University stated there was a decrease in staff due to COVID-19 and furloughs that created delays in the semi-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:** Yes

**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.

**2022-004: Gramm-Leach-Bliley Act**

Federal Agency: Department of Education

Federal Program: Student Financial Assistance Cluster

Assistance Listing Numbers:

- 84.007 – Federal Supplemental Educational Opportunity Grants
- 84.033 – Federal Work-Study Program
- 84.063 – Federal Pell Grant Program
- 84.268 – Federal Direct Student Loans
- 84.379 – Teacher Education Assistance for College and Higher Education Grants

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

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

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**2022-004: Gramm-Leach-Bliley Act (Continued)**

Federal Award Identification Numbers:

P007A213505 – 2022  
P033A213505 – 2022  
P063P210361 – 2022  
P268K220361 – 2022  
P379T220361 – 2022

Award Period: July 1, 2021 – June 30, 2022

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

**Criteria or specific requirement:** The Gramm-Leach-Bliley Act (GLBA) (Public Law 106-102) requires financial institutions to explain their information-sharing practices to their customers and to safeguard sensitive data. (16 CFR 314) The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the GLBA (16 CFR 313.3(k)(2)(vi)).

Under an institution’s Program Participation Agreement with the Department of Education and the GLBA, schools must protect student financial aid information, with particular attention to information provided to institutions by the Department or otherwise obtained in support of the administration of the federal student financial aid programs. Requirements of the Act include:

- Institution has designated an individual to coordinate the information security program
- Institution has performed a risk assessment that addresses the three required noted in 16 CFR 314.4(b), which are (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- Institution has documented a safeguard for each risk identified above.

**Condition:** While the University did conduct a formal risk assessment, the University did not document a safeguard for each of the three risks identified in the Act.

**Context:** We noted during our review of the formal risk assessment performed by the University over various systems covered by the Act, the University did not formally document a safeguard for the three risks identified in the Act.

**Cause:** The University did not formally document a safeguard for the three risks identified in the Act during its formal risk assessment.

**Effect:** Personal information could be vulnerable without identifying all potential risks and applying necessary safeguards. In addition, the University is not in compliance with all statutory and regulatory provisions as it pertains to safeguarding sensitive data.

**PORTLAND STATE UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

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

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**2022-004: Gramm-Leach-Bliley Act (Continued)**

**Repeat Finding:** No

**Recommendation:** We recommend that the University formally document safeguards for risks identified during its formal risk assessment to demonstrate compliance with the Act.

**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**

#### **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

**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.

**Status:** Fully implemented.

#### **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

**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.

**Status:** Fully implemented.

**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

**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.

**Status:** Not implemented

**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

**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.

**Status:** Not implemented

**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

**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.

**Status:** Not implemented

**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

**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.

**Status:** Fully implemented.

**PORTLAND STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2022**

Portland State University respectfully submits the following corrective action plan and summary schedule of prior year audit findings for the year ended June 30, 2022.

Audit period: July 1, 2021 to June 30, 2022

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**

**2022-001: Suspension and Debarment**

Federal Agency: Research and Development Cluster

Federal Program: Research and Development Cluster

ASSISTANCE LISTING Numbers: 47.041, 93.859, 93.867

Award Period: July 1, 2021 – June 30, 2022

Type of Finding:

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

**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 instances of missing evidence of screening for suspension and debarment during the single audit were related to sole source purchases on federal awards. The University will update its procedures to include screening for suspension and debarment at the time a request for sole source purchase is processed in PSU's Contracting and Procurement Services (CAPS) office. Screening of the proposed sole source vendor will be performed by CAPS staff and the documentation of screening will be maintained in the procurement records.

**Name of the contact person responsible for corrective action:** Karen Thomson, Director of Contracting and Procurement Services

**Planned completion date for corrective action plan:** April 15, 2023

**PORTLAND STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2022**

**2022 – 002: Time and Effort Certifications**

Federal Agency: Research and Development Cluster

Federal Program: Research and Development Cluster

ASSISTANCE LISTING Numbers: 12.300, 93.307, 93.837

Award Period: July 1, 2021 – June 30, 2022

Type of Finding:

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

**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:** Sponsored Projects Administration (SPA) will decrease the amount of the time between the end of the semi-annual reporting periods and distribution of the Personnel Activity Reports (PARs). Deadlines for either certifying that the charges to sponsored awards reported on the PARs reasonably reflects the work activities for those projects or notifying SPA that salary adjustments are required. SPA will send reminder notices periodically prior to the deadline. After the deadline for the reporting period, past due notices will be sent repeatedly after the deadline until certification or notification of adjustments is received. SPA will establish a system for accepting change notifications and closely monitor the status of retroactive labor adjustments so that updated PARs can be issued, reviewed, and certified 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:** July 1, 2023

**2022 – 003: Time and Effort Certifications**

Federal Agency: Department of Health and Human Services

Federal Program: Child Care Development Fund (CCDF) Cluster

ASSISTANCE LISTING Numbers: 93.575

Award Period: July 1, 2021 – June 30, 2022

Type of Finding:

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

**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, 2022**

**Action in Response to Finding:** Sponsored Projects Administration (SPA) will decrease the amount of the time between the end of the semi-annual reporting periods and distribution of the Personnel Activity Reports (PARs). Deadlines for either certifying that the charges to sponsored awards reported on the PARs reasonably reflects the work activities for those projects or notifying SPA that salary adjustments are required. SPA will send reminder notices periodically prior to the deadline. After the deadline for the reporting period, past due notices will be sent repeatedly after the deadline until certification or notification of adjustments is received. SPA will establish a system for accepting change notifications and closely monitor the status of retroactive labor adjustments so that updated PARs can be issued, reviewed, and certified 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:** July 1, 2023

**2022 – 004: Gramm-Leach-Bliley Act**

Federal Agency: Department of Education

Federal Program: Student Financial Assistance Cluster

ASSISTANCE LISTING Numbers: 84.007, 84.033, 84.063, 84.268, 84.379

Award Period: July 1, 2021 – June 30, 2022

Type of Finding:

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

**Recommendation:** We recommend that the University formally document safeguards for risks identified during its formal risk assessment to demonstrate compliance with the Act.

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

**Action in Response to Finding:** PSU officials will take the additional steps to document the safeguards and internal control processes that mitigate the risks identified in the formal risk assessment PSU officials had performed for GLBA compliance requirements.

**Name of the contact person responsible for corrective action:** Ryan Bass, Chief Information Officer, and Max Parmer, Interim Manager of Information Security Team

**Planned completion date for corrective action plan:** June 30, 2023



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