

**PORTLAND STATE UNIVERSITY
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2016**

**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
Portland, Oregon

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 Portland State University (the University), a component unit of the State of Oregon, as of and for the years ended June 30, 2016 and June 30, 2015, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 9, 2016. 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 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

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

Compliance and Other Matters

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

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

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

CliftonLarsonAllen LLP

Greenwood Village, Colorado
November 9, 2016



CliftonLarsonAllen

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 each of the University's major federal programs for the year ended June 30, 2016. 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 each of 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 a major federal program 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 each major federal program. 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 its major federal programs for the year ended June 30, 2016.

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 2016-001 through 2016-002. Our opinion on each major federal program 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 University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2016-001 through 2016-002, that we consider 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.

Members of the Board
Portland State University

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

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

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated November 9, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure 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
March 14, 2017

Program Cluster	Federal CFDA #	Federal Funding Agency/Major Subdivision - Program Title	Federal Award Id	PASS THROUGH ENTITY	Pass Through Identifying #	Total Expenditures	Pass through to Subrecipients
Research and Development							
Department of Agriculture							
10.001		Agricultural Research Basic and Applied Research		Cary Institute of Ecosystem Studies	3253/200201753	\$ 13,636 9,055	\$ -
10.310		National Institute of Food and Agriculture - Agriculture and Food Research Initiative (AFRI)		Oregon Health & Science University	1002187_PSU	44,811	48,947
				Iowa State University	416-41-07D	18,152	
				Oregon State University	C0464A-B	12,282	
10.675		US Forest Service - Urban and Community Forestry Program (B)				30,179	
10.907		Natural Resources Conservation Service - Snow Survey and Water Supply Forecasting				79,305	
10.XXX		US Forest Service - Department of Agriculture Misc Awards					
			NFS 11-CR-11062754-030			148,708	
			13-JV-11261979-059			106,227	
			13-CR-11261900-083			86,206	
			12-CR-11261975-058			83,512	
			11-JV-11261975-080			48,095	
			14-JV-11330136-138			41,465	
			12-JV-11261985-079			35,360	
			14-CR-11261975-036			24,715	
			12-CR11061500-025			22,059	
			15-CS-11062754-035			20,611	
			11-JV-11261975-111			18,516	
			14-JV-11221611-109			12,616	
			13-JV-11261985-084			11,678	
			11-CR-11261975-087			7,572	
			13-JV-11261935-096			7,147	
			PNW 10-CR-11261975-080			5,208	
			13-CR-11061800-030			5,050	
			G24493124001/PMS C6681P1			3,796	
			14-JV-11046000-038			3,488	
			14-JV-11261944-038			1,051	894
			2012-CR-11261985-084			377	
			2015-JV-11261979-051			288	
			12-CR-11061800-043			191	
Department of Commerce							
11.307		Special Economic Development and Adjustment Assistance		Portland Development Commission	712001	914,908 13,191	
11.417		National Oceanic & Atmospheric Administration - Sea Grant Support		Oregon State University	NA270M-F	9,382	
				Tufts University	100940-00001	8,319	
				Oregon State University	NA270C-H	5,712	
11.431		National Oceanic & Atmospheric Administration - Climate and Atmospheric Research				161,079	
				Oregon State University	NA277A-A	4,287	
11.439		National Oceanic & Atmospheric Administration - Marine Mammal Data Program				122,763	
		National Oceanic & Atmospheric Administration - Cooperative Institute for Applied Meteorological Studies (CIAMS) and Cooperative Institute for Tropical Meteorology (CITM)				77,481	
11.468							

Program Cluster	Federal CFDA #	Federal Funding Agency/Major Subdivision - Program Title	Federal Award Id	PASS THROUGH ENTITY	Pass Through Identifying #	Total Expenditures	Pass through to Subrecipients
Department of Defense							
12.300		Office of Naval Research - Basic and Applied Scientific Research		University of California	43019217	518,353	72,107
12.420		US Army Medical Command - Military Medical Research and Development		Oregon Health & Science University Brain Trauma Foundation	Unknown 130908	169,188 370,616	68,089
12.431		US Army Material Command - Basic Scientific Research				187,552	
12.550		Office of the Assistant Secretary of Defense, Strategy and Requirement - International Education_U.S. Colleges and Universities		University of Oregon	290020A	1	
12.630		Office of the Secretary of Defense - Basic, Applied, and Advanced Research in Science and Engineering		University of California	37697661 PO:S9000212	75,496	
12.800		Department of the Air Force, Material Command - Air Force Defense Research Sciences Program		The University of Texas at Austin	SUB: UTA12-001068	87,073	
12.910		Defense Advanced Research Projects - Research & Technology Development		Regents of University of Michigan BAE Systems	3003408627 776911	115,633	
12.XXX		Other Department of Defense Programs		University of Florida	UR-EIES-1205020-PSU	69,723	
				Brain Trauma Foundation	BTECPUSU	278,912	
				Metron, Inc.	6F95-003	18,396	
				Systems & Technology Research	2015-1065	9,802	
				Oregon Health & Science University	9007517-PSU	7,491	
Department of the Interior							
15.224		Bureau of Land Management - Cultural Resource Management				7,946	
15.231		Bureau of Land Management - Fish, Wildlife and Plant Conservation Resource Management				444,972	
15.232		Bureau of Land Management - Wildland Fire Research and Studies Program				146,431	95,506
15.238		Bureau of Land Management - Challenge Cost Share				3,147	
15.560		US Bureau of Reclamation - SECURE Water Act - Research Agreements				13,058	
15.615		US Fish & Wildlife Service - Cooperative Endangered Species Conservation Fund		Oregon Department of Fish & Wildlife Oregon Department of Fish & Wildlife	478-14 129-16	37,714	
15.649		US Fish & Wildlife Service - Service Training and Technical Assistance (Generic Awards)				4,602	
15.650		US Fish & Wildlife Service - Research Grants (Generic)				8,659	
15.657		US Fish & Wildlife Service - Endangered Species Conservation				26,366	
15.664		US Fish & Wildlife Service - Fish and Wildlife Coordination and Assistance Programs				18,037	
15.669		US Fish & Wildlife Service - Cooperative Landscape Conservation USFWS				47,933	
15.670		US Fish & Wildlife Service - Fish & Wildlife Habitat Conservation		University of Washington	UWSC7781/ BP03220.	8,675	
15.807		US Geological Survey - Earthquake Hazards Research and Monitoring Assistance				11,239	
15.808		US Geological Survey - Geological Survey Research and Data Acquisition				24,090	
15.810		US Geological Survey - National Cooperative Geologic Mapping Program				727,004	
15.820		US Geological Survey - National Climate Change and Wildlife Service Center		Regents of the University of Idaho	GNK906-SB-001 PO# P0047627	153	
15.945		National Park Service - Cooperative Research and Training Programs				54,198	
15.XXX		Other Department of the Interior Programs				439,935	
			J8W07100029 / P10AC00567			22,777	
			P10AC00422			1,609	

Program Cluster	Federal CFDA #	Federal Funding Agency/Major Subdivision - Program Title	Federal Award Id	PASS THROUGH ENTITY	Pass Through Identifying #	Total Expenditures	Pass through to Subrecipients
Department of Justice							
16.203		Office of Sex Offender Sentencing, Monitoring, Apprehending, Registering, and Tracking - Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program				103,203	
16.541		Office of Juvenile Justice & Delinquency Prevention - Juvenile Justice and Delinquency Prevention Special				615,352	45,351
16.575		Office for Victims of Crime - Crime Victim Assistance	Oregon Department of Justice		VOCA-NC-2012-PSU-00054	16,671	
16.710		Office of Community Oriented Policing Services - Public Safety and Community Policing Grants	City of Portland		30004636	18,581	
16.726		Office of Juvenile Justice and Delinquency Prevention - Juvenile Mentoring Program				265,150	70,274
16.751		US Department of Justice - Edward Byrne Memorial Competitive Grant Program	City of Portland		30004383	72,960	
16.XXX		Other Department of Justice Programs	American Institutes for Research		01064-03260 PO:13RRG10008	68,116	
Department of Labor							
17.XXX		Other Department of Labor Programs	JBS International Inc.		S53511-PSU	103,708	
Department of Transportation							
20.200		Federal Highway Administration - Highway Research & Development Program				40,587	
			Oregon Department of Transportation		28382	111,377	
			Oregon Department of Transportation		16292 WO 14-02	8,621	
			University of Delaware		42119	1,865	
20.205		Federal Highway Administration - Highway Planning and Construction				49,283	
			Oregon Department of Transportation		30391	33,381	
20.500		Federal Transit Administration - Federal Transit Capital Improvement Grants	Trimet		GC160064JF	19,228	
20.514		Federal Transit Administration - Public Transportation Research. Technical Assistance, and Training				228,242	18,553
20.701		Office of the Secretary - University Transportation Centers Program				3,550,033	1,517,882
20.XXX		Other Department of Transportation Programs	Oregon Department of Transportation		27085 WO #6	98,687	
			Oregon Department of Transportation		TO 5, MASTER 27085	53,092	
			ICF Incorporated		15KBSK0052	34,355	
			SW Washington Regional Transportation Council			29,243	
			Washington State Department of Transportation		T2258 TASK ORDER 1	27,886	
			ICF Incorporated		14KJSK0023/DTFH6111D00033	2,899	
National Aeronautics & Space Administration							
43.001		Science - Aerospace Education Services Program				785,246	34,502
			The University of Texas at Austin		UTA11-000570	35,659	
			UCLA		2090 G RA940	10,739	
			California Inst of Technology		1537199	8,230	
43.007		Space Operations				54,633	
Institute of Museum and Library Services							
45.312		National Leadership Grants				182,480	9,822
National Science Foundation							
47.041		Engineering Grants				211,168	
			Georgia Institute of Technology		RB061-G2	25,323	
			Imagars LLC		140941	22,843	
47.049		Mathematical and Physical Sciences				463,092	10,566

Program Cluster	Federal CFDA #	Federal Funding Agency/Major Subdivision - Program Title	Federal Award Id	PASS THROUGH ENTITY	Pass Through Identifying #	Total Expenditures	Pass through to Subrecipients
47.050		Geosciences		Regents of UC - Davis	201501571-01	846,755	
				University of Southern California	Y83116/EAR1033462	53,035	
				Oregon Health & Science University	GSTCN0106S4-PSU	24,999	
				University of Southern California	Y83116	20,151	
				The University of Texas at Austin	UTA13-000592	18,426	
				Regents of University of Colorado	1548194 PO: 77305/1000046795	18,120	
47.070		Computer and Information Science and Engineering				16,911	
47.074		Biological Sciences				1,729,744	
47.075		Social Behavioral and Economic Sciences				1,530,766	275,518
				Arizona State University	16-810	93,477	
				Arizona State University	16-820	23,380	
				Boise State University	5607-A	19,547	
47.076		Education and Human Resources				18,373	
				University of Washington	UWSC7970 PO# BOP6216	1,590,718	102,860
				Teachers Development Group	04-DRL02	128,012	
				Mathematical Assn of America	3-8-710-954/DUE-1430540	81,958	
				Chemeketa Community College	10285500	78,340	
47.078		Polar Programs				26,885	
				The University of Texas at Austin	UTA13-000572	77,160	
				Smithsonian Institution	15-SUBC-440-00000328868	37,537	
						23	
Environmental Protection Agency							
66.461		Office of Water - Regional Wetland Program Development Grants				62,406	42,741
		Office of Research and Development - Science To Achieve Results (STAR)				47,137	
66.509		Research Program					
		Office of Chemical Safety and Pollution Prevention - Pollution Prevention Grants				60,408	30,827
66.708		Program					
Department of Energy							
81.049		Office of Science Financial Assistance Program				185,697	
				Regents of UC - Davis	DE-SC0008937,201223767-PSU	28,295	
81.117		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance				(45)	
81.XXX		Other Department of Energy Programs					
			XGN-3-23453-01			204,200	
			56267			162,410	
			332			59,771	
			67175			24,682	
			63182			(2,503)	
				Desert Research Institute	659.4160-02/AC#6352-659-6232	88,078	
				Pacific States Marine Fisheries Commission	11-45	65,981	
				Pacific States Marine Fisheries Commission	13-76	52,558	
Department of Education							
84.016		Office of Postsecondary Education - Undergraduate International Studies and Foreign Language Programs				84,486	
84.133B		Office of Special Education and Rehabilitation Service - National Institute on Disability and Rehabilitation				(4,632)	
				Temple University	300104-PSU	16,294	

Program Cluster	Federal CFDA #	Federal Funding Agency/Major Subdivision - Program Title	Federal Award Id	PASS THROUGH ENTITY	Pass Through Identifying #	Total Expenditures	Pass through to Subrecipients
84.133G		Office of Special Education and Rehabilitation Service - National Institute on Disability and Rehabilitation				(5,711)	(3,800)
84.235		Office of Special Education and Rehabilitation Service - Rehabilitation Services Demonstration and Training Programs				142,418	
84.305		Institute of Education Sciences - Education Research, Development and Dissemination				190,891	14,478
84.324		Institute of Education Sciences - Research in Special Education		University of Virginia	GM10128-139152	77,530	
				University of North Carolina at Chapel Hill	5-39253	(265)	3,435
84.325		Office of Special Education and Rehabilitative Services - Personnel Development to Improve Services and Results for Children with Disabilities				397,697	
84.335		Office of Postsecondary Education - Child Care Access Means Parents in School				382,125	
84.365		Office of Elementary and Secondary Education - English Language Acquisition State Grants				440,099	
84.367		Office of Elementary and Secondary Education - Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)		Western Oregon University	TRSUB15.02	39,975	
84.XXX		Other Department of Education Programs		American Institutes for Research	351200001	58,289	
Department of Health and Human Services							
93.077		National Institutes of Health - Family Smoking Prevention and Tobacco Control Act Regulatory Research				487,061	
				Regents of UC - Riverside	S-000752	123,762	
93.087		Administration for Children & Families - Enhance Safety of Children Affected by Substance Abuse		Volunteers of America Oregon Inc.	140132	106,869	
93.113		National Institutes of Health - Environmental Health				200,009	
93.121		National Institutes of Health - Oral Diseases and Disorders Research		Oregon Health & Science University	1006193_PSU	11,370	
93.136		Centers for Disease Control & Prevention - Injury Prevention and Control Research and State and Community Based Programs				349,405	163,219
93.173		National Institutes of Health - Research Related to Deafness and Communication Disorders				49,094	
93.234		Administration for Community Living - Traumatic Brain Injury State Demonstration Grant Program		Yellowhawk Tribal Health Center		1,133	
93.242		National Institutes of Health - Mental Health Research Grants				(1,704)	
				Oregon Health & Science University	1002328_PSU	82,037	
93.243		Substance Abuse & Mental Administration - Substance Abuse and Mental Health_Projects of Regional and National Significance (PRNS)		Cascadia Behavioral Healthcare		66,147	
				Yellowhawk Tribal Health Center		1	
93.262		Centers for Disease Control & Prevention - Occupational Safety and Health Program				97,562	
				Oregon Health & Science University	1005580_PSU	218,098	
93.273		National Institutes of Health - Alcohol Research Programs				11,219	6,459
93.279		National Institutes of Health - Drug Abuse and Addiction Research Programs		University of California	41941221	17,798	
93.286		National Institutes of Health - Discovery and Applied Research for Technological Innovations to Improve Human Health				127,127	15,099
93.307		National Institutes of Health - Minority Health & Health Disparities Research (B)				194,884	
				Oregon Law Center	NIH #:2R24MD002798-06	24,804	
93.310		National Institutes of Health - Trans-NIH Research Support				2,750,329	588,934
93.361		National Institutes of Health - Nursing Research		University of Pittsburgh	0032090 (123962-3)	41,743	
93.393		National Institutes of Health - Cancer Cause and Prevention Research		University of Southern California	159443	12,986	

Program Cluster	Federal CFDA #	Federal Funding Agency/Major Subdivision - Program Title	Federal Award Id	PASS THROUGH ENTITY	Pass Through Identifying #	Total Expenditures	Pass through to Subrecipients
93.433		Administration for Community Living - ACL National Institute on Disability, Independent Living, and Rehabilitation Research		Temple University	300162-PSU	1,013,016	42,557
93.500		Office of the Secretary - Pregnancy Assistance Fund Program		Oregon Department of Justice	15284	6,975	
93.605		Administration for Children and Families - Family Connection Grants		Oregon Department of Human Services	147095	5,841	
				Oregon Department of Human Services	142451	185,255	56,618
93.670		Administration for Children and Families - Child Abuse and Neglect Discretionary Activities		Boston Children's Hospital	PO # 0000623058	(2,528)	
				Northwest Professional Consortium Inc. dba NPC Research	Unknown	71,681	
93.837		National Institutes of Health - Cardiovascular Diseases Research		Elex Biotech LLC	140322	9,899	
				Oregon Health & Science University	GCROE0192A_PSU	190,180	
93.847		National Institutes of Health - Diabetes, Digestive, and Kidney Diseases Extramural Research		Regents of University of Colorado	FY16.001.009 AMD 2 (PORTLAND)	125,159	
				Oregon Health & Science University	1005387_PSU	42,180	
93.855		National Institutes of Health - Allergy and Infectious Diseases Research		DesignMedix Inc.	130356	639,736	163,564
93.859		National Institutes of Health - Biomedical Research and Research Training		San Diego State University Research Foundation	SA0000497	84,830	
				University of Florida	UFDSP00010949	192,541	30,957
				Western University of Health Sciences	2097-SWAIRJO-PSU	148,025	
				University of Florida	UFDSP00010573	44,461	
93.865		National Institutes of Health - Child Health and Human Development Extramural Research		Seattle Children's Hospital	11323SUB	28,780	
				President & Fellows of Harvard College/Harvard Business School	114119.5071	6,101	70,583
93.866		National Institutes of Health - Aging Research		EmbedRF LLC	RA#140763	34,932	
				EmbedRF LLC	120733	1,407	
93.867		National Institutes of Health - Vision Research		Johns Hopkins University	2002969753	29,145	
93.928		Health Resources and Services Administration - Special Projects of National Significance		University of North Carolina at Chapel Hill	PRIME:5H97HA15148-04;SUB:5-	9,190	
93.958		Substance Abuse & Mental Health Services Administration - Block Grants for Community Mental Health Services		Oregon Health Authority	145213	9,176	
93.XXX		Other Department of Health and Human Services Programs		University of Maryland	1600258	121,543	13,637
				Yellowhawk Tribal Health Center	Unknown	216,449	
				Research Triangle Institute	17-312-0213405-52174L	127,244	
				Yellowhawk Tribal Health Center	PO# 65597	130,354	
				Sociometrics Corporation	C-136	73,102	
				University of Maryland	9016	50,199	
				University of Maryland	9019	23,263	
				University of Maryland	9014	7,626	
				University of Maryland	9017	2,114	
				University of Maryland	9017	2,114	
				University of California	00008194 BB00213826	21,476	
Agency for International Development							
98.001		USAID Foreign Assistance for Programs Overseas		University of California	00008194 BB00213826	21,476	
Total Research and Development Cluster						\$ 32,282,374	\$ 3,610,179

Program Cluster	Federal CFDA #	Federal Funding Agency/Major Subdivision - Program Title	Federal Award Id	PASS THROUGH ENTITY	Pass Through Identifying #	Total Expenditures	Pass through to Subrecipients
Student Financial Aid							
Department of Education							
84.007		Office of Federal Student Aid - Federal Supplemental Educational Opportunity Grants				846,770	
84.033		Office of Federal Student Aid - Federal Work-Study Program				1,231,519	
84.038		Office of Federal Student Aid - Federal Perkins Loan				9,322,558	
84.063		Office of Federal Student Aid - Federal Pell Grant Program				37,305,101	
84.268		Office of Federal Student Aid - Federal Direct Student Loans				136,923,579	
84.379		Office of Federal Student Aid - Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)				664,063	
Total Student Financial Aid - Cluster						\$ 186,293,590	\$ -
TRIO Cluster							
Department of Education							
84.042		US Department of Education - TRIO Student Support Services				68,981	
84.042A		US Department of Education - TRIO Student Support Services				300,567	
84.044		US Department of Education - TRIO Talent Search				312,789	
84.047		US Department of Education - TRIO Upward Bound				456,272	
84.217		US Department of Education - McNair Post-Baccalaureate Achievement				230,109	
Total TRIO Cluster						\$ 1,368,718	\$ -
CCDF Cluster							
Department of Health and Human Services							
93.575		Administration for Children & Families - Child Care and Development Block Grant					
		Administration for Children & Families		Oregon Department of Education	10487	2,701,776	
				Oregon Department of Human Services	146205	56,891	
				Oregon Department of Education	14-003	29,639	
Total CCDF Cluster						\$ 2,788,306	\$ -
Non Cluster Programs							
US Department of Agriculture							
10.558		Food and Nutrition Service - Child and Adult Care Food Program		Oregon Department of Education	2608003	60,866	
				Oregon Department of Education	26-16025	2,440	
10.559		Food and Nutrition Service - Summer Food Service Program for Children		Oregon Department of Education	26-16018	6,335	
US Department of Defense							
12.550		Office of the secretary of Defense - The Language Flagship Grans to Institutions of Higher Education		Institute of International Education	NSEP-U631073-PDX-RUS	275,991	
				Institute of International Education	0054-PDX-7-SSR-280-PO2	13,279	
12.903		National Security Agency - GenCyber Grants Program				3,163	
US Department of Housing & Urban Development							
14.218		US Department of Housing & Urban Development - Community Development Block Grants/Entitlement Grants		Portland Development Commission	3760-03	240,001	
14.850		Office of Public and Indian Housing		Home Forward	C1667	603	

Program Cluster	Federal CFDA #	Federal Funding Agency/Major Subdivision - Program Title	Federal Award Id	PASS THROUGH ENTITY	Pass Through Identifying #	Total Expenditures	Pass through to Subrecipients
Department of the Interior							
		Bureau of Land Management - Fish, Wildlife and Plant Conservation Resource Management				127,829	
15.231		Bureau of Land Management - Management Initiatives				226,185	
15.239		US Fish & Wildlife Service - Service Training and Technical Assistance (Generic Awards)				56,315	
15.649		US Fish & Wildlife Service - Fish & Wildlife Habitat Conservation				27,538	4,000
15.670		National Park Service - Cooperative Research and Training Programs				48,196	
15.945							
Department of State							
19.009		Bureau of Educational and Cultural Affairs - Academic Exchange Programs - Undergraduate Programs		IREX	FY16-YALI-CL-PORTLAND-01	11,433	
19.040		Secretary for Public Diplomacy and Public Affairs - Public Diplomacy Programs				272,352	43,487
19.040		Bureau of Educational and Cultural Affairs - Academic Exchange Programs - Graduate Students		Institute of International Education	Unkown	190,260	
				Institute of International Education	3216PDX3.15.2016	50,595	
19.432		Bureau of Educational Cultural Affairs - Academic Exchange Programs - Educational Advising and Student Services		Institute of International Education	3171_PSU_1.1.16	40,198	
19.500		Bureau of Near Eastern Affairs - Middle East Partnership Initiative				300,358	
Department of Transportation							
20.215		Federal Highway Administration - Highway Training and Education				84,546	
Office of Personnel Management							
27.011		Intergovernmental Personnel Act (IPA) Mobility Program				299,187	
Library of Congress							
42.XXX		Other Library of Congress Programs		Metropolitan State College of Denver	PO 168240M	5,880	
National Aeronautics & Space Administration							
43.008		NASA Education				2,052	
Institute of Museum and Library Services							
45.024		National Endowment for the Arts - Promotion of the Arts_Grants to Organizations and Individuals				7,859	
National Science Foundation							
47.049		Mathematical and Physical Sciences				(236)	
47.050		Geosciences				10,956	
47.074		Biological Sciences				9,269	
47.076		Education and Human Resources				253,709	
47.078		Polar Programs				4,396	
Environmental Protection Agency							
66.460		Office of Water - Nonpoint Source Implementation Grants		Oregon Department of Environmental Quality	045-16	9,162	
66.514		Office of Research and Development (ORD) - Science To Achieve Results (STAR) Fellowship Program				685	
Department of Energy							
81.XXX		Other Department of Energy Programs	7265041			121,016	

Program Cluster	Federal CFDA #	Federal Funding Agency/Major Subdivision - Program Title	Federal Award Id	PASS THROUGH ENTITY	Pass Through Identifying #	Total Expenditures	Pass through to Subrecipients
Department of Education							
84.129		Office of Special Education and Rehabilitative Services - Rehabilitation Long-Term Training				209,028	
84.299		Office of Elementary and Secondary Education - Indian Education - Special Programs for Indian Children				457,556	
84.325		Office of Special Education and Rehabilitative Services - Special Education - Personnel Development to Improve Services and Results for Children with Disabilities				356,610	
84.407		Office of Postsecondary Education - Transition Programs for Students with Intellectual Disabilities into Higher Education				147,283	
84.325V		US Department of Education - Department of Education - National Leadership Consortium in Sensory Disabilities (Doctoral Fellowship)		Salus University	83401	9,391	
Department of Health and Human Services							
93.051		Administration for Community Living - Alzheimer's Disease Demonstration Grants to States		Oregon Department of Human Services	145896	18,367	
93.136		Centers for Disease Control and Prevention - Injury Prevention and Control Research and State Grants		Oregon Health Authority	150363	80,216	
93.243		Health Resources Services Administration - Substance Abuse and Mental Health_Projects of Regional and National Significance		Oregon Health Authority	147636	82,884	
				Quartz Valley Indian Reservation	CONTRACT #405/2015-010-COC	77,196	
				Multnomah Educational Service District	C01575	52,135	
				Outside In	140408	46,217	
				Oregon Health & Science University	1003942_PSU	30,914	
				University of Massachusetts Boston	WA00431496/OSP2016191	4,779	
93.500		Office of the Secretary - Pregnancy Assistance Fund Program		Multnomah Educational Service District	C01576	2,572	
				Oregon Department of Justice	DM 7239303	8,674	
				Oregon Department of Justice	DM 7226498	4,223	
93.648		Administration for Children & Families - Child Welfare Services Training or Demonstration		The Research Foundation of State University of New York	14-51	163,390	
				The Research Foundation of State University of New York	15-43	385,830	
93.778		Centers for Medicare and Medicaid Services - Medical Assistance Program		University of Washington	UWSC8905/BPO13618	3,228	
Corporation for National and Community Service							
94.003		State Commission		Oregon Housing & Community Services	4364	93,095	
94.019		Social Innovation Fund		Oregon Housing & Community Services	4245	70,129	
				United Way of Lane County		50,158	
97.XXX		Other Department of Homeland Security Programs		National Integrated Cyber Education Research Center	Unknown	164,405	
Agency for International Development							
98.002		Cooperative Development Program (CDP)		Arizona State University	16-868	38,636	
Total Non Cluster Programs						\$ 5,781,438	\$ 47,487
Total Federal Awards Expended						\$ 228,514,427	\$ 3,657,666

**PORTLAND STATE UNIVERSITY
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2016**

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, 2016. 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.

NOTE 3 FEDERAL STUDENT LOAN PROGRAMS

The federal student loan programs listed subsequently are administered directly by Portland State University, and balances and transactions relating to these programs are included in Portland State University's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at June 30, 2016 consists of:

Program Title	CFDA Number	Amount Outstanding
Perkins Loans	84.038	\$8,295,496

**PORTLAND STATE UNIVERSTIY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

CFDA Number(s)

84.SFA

Name of Federal Program or Cluster

Student Financial Aid Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 316,656 / \$1,266,625

Auditee qualified as low-risk auditee?

yes no

**PORTLAND STATE UNIVERSTIY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

2016 – 001

Federal agency: U.S. Department of Education

Federal program title: Student Financial Aid Cluster

CFDA Number:

Federal Supplemental Educational Opportunity Grants (SEOG) – CFDA # 84.007

Federal Work Study Program (FWS) – CFDA # 84.033

Federal Perkins Loan (FPL) – CFDA # 84.038

Federal Pell Grant Program (PELL) – CFDA # 84.063

Federal Direct Student Loans (FDL) – CFDA # 84.268

Teacher Education Assistance for College and Higher Education Grants (TEACH) – CFDA # 84.379

Award Period: 2015-2016

Type of Finding:

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

Criteria or specific requirement: The Federal Code of Regulations (685.309(b) for Direct Lending and 690.83(b) for Pell) require schools to update all information included in the enrollment report from the National Student Loan Data System (NSLDS) and return the report within the prescribed timeframe (30 days). In addition, schools are required to make necessary corrections, and return, within the prescribed timeframe (ten days) for any report errors subsequently noted by NSLDS.

Condition: Review of enrollment reporting data from the University showed that errors were not corrected and returned to NSLDS within the prescribed timeframe.

Questioned costs: None noted.

Context: The University utilizes the National Student Clearinghouse (NSC) to report student information to NSLDS. After uploading batch roster updates to NSLDS within the required timeframe, the University's error/acknowledgment file from NSLDS is available to them via their NSC services. In an attempt to correct the errors, NSC resubmitted the files within the required 10 days but unfortunately, some of those records continued to not pass the NSLDS enrollment reporting edits and we noted no additional uploads by NSC to correct these errors until the next enrollment roster request from NSLDS. Additionally in our sample of forty students we noted three who did not have the correct status on file at the NSLDS.

Cause: The University did not properly monitor that the third party was uploading error corrections timely. Universities have noted there has been an error in the NSC process and they have made institutions aware of it, providing letters to the institutions for submission to any audits if necessary.

**PORTLAND STATE UNIVERSTIY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Effect: The University was not in compliance with error reporting requirements as noted above.

Repeat Finding: Yes, prior year finding 2015-003.

Recommendation: We recommend that the University work with their service provider to implement a process to ensure that all rosters are accurately uploaded, or corrected, in a timely manner to NSLDS.

Views of responsible officials and planned corrective actions:

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

Actions planned in response to finding: The vast majority of the errors were caused by new reporting standards that were not matched between NSC and NSLDS. The NSC is working to meet all the newly defined data standards. There are a few errors that require the school to update individual records within the NSC database in order to fit updated standards. These updates will be incorporated into standard NSC error report updates so that NSLDS SSCR error rates will be reduced and eventually eliminated.

Responsible party: Cindy Bacaar

Planned completion date for corrective action plan: Unknown

Plan to monitor completion of corrective action plan: The University will work with NSC to monitor the issue.

2016 – 002

Federal agency: U.S. Department of Education

Federal program title: Student Financial Aid Cluster

CFDA Number:

Federal Supplemental Educational Opportunity Grants (SEOG) – CFDA # 84.007

Federal Work Study Program (FWS) – CFDA # 84.033

Federal Perkins Loan (FPL) – CFDA # 84.038

Federal Pell Grant Program (PELL) – CFDA # 84.063

Federal Direct Student Loans (FDL) – CFDA # 84.268

Teacher Education Assistance for College and Higher Education Grants (TEACH) – CFDA # 84.379

Award Period: 2015-2016

Type of Finding:

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

Criteria or specific requirement: The Federal Code of Regulations (668.22(j) and further in 668.173(b)(1)) requires an institution to return amounts of unearned Title IV aid to be returned as soon as possible, but no later than 45 days after the date of the institution's determination that the student withdrew.

**PORTLAND STATE UNIVERSTIY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

In addition the Federal Code of Regulations (668.22(i)(1)) requires that any unearned funds by a student required to be returned in the following order:

- (i) Unsubsidized Federal Stafford loans.
- (ii) Subsidized Federal Stafford loans.
- (iii) Unsubsidized Federal Direct Stafford loans.
- (iv) Subsidized Federal Direct Stafford loans.
- (v) Federal Perkins loans.
- (vi) Federal PLUS loans received on behalf of the student.
- (vii) Federal Direct PLUS received on behalf of the student.

Additionally 668.22(i)(2) requires grants to be repaid after all loans are extinguished in the following manner:

- (i) Federal Pell Grants.
- (ii) Academic Competitiveness Grants.
- (iii) National SMART Grants.
- (iv) FSEOG Program aid.
- (v) TEACH Grants.

Condition: During our testing of return to title IV we noted instances where the University had not returned funds within the required 45 days. Also we noted that the University misapplied the return of funds applying Pell prior to applying Perkins.

Questioned costs: None noted.

Context: We tested the return calculations and subsequent crediting of student accounts for a total of 60 students. Of the 60 students tested, 39 students required a return of unearned aid, of those 39 we noted that 19 were returned late. In addition, we noted one instance of misapplication of funds.

Cause: The University failed to monitor that the returns were being made within the required timeframe and that the returns were applied in the correct order.

Effect: The University was not in compliance with federal regulations related to title IV aid.

Repeat Finding: Yes, prior year finding 2015-002.

Recommendation: We recommend that the University implement procedures to ensure that unearned aid is returned timely to the Department of Education in the correct application of funds.

Views of responsible officials and planned corrective actions:

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

Actions planned in response to finding: A system upgrade in December 2016 fixed a bug in the system causing various students to appear as enrolled when they had dropped from class rosters.

Responsible party: George Michael Johnson

Planned completion date for corrective action plan: December 31, 2016

Plan to monitor completion of corrective action plan: Issue was resolved with a system upgrade.

**PORTLAND STATE UNIVERSTIY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Section IV – Prior Year Findings

Finding 2015-001

Accounting for Certain Contracts

During the audit, the following two material misstatements were noted:

- 1) The University brought to our attention that, over the years, the University was assessed debt by the City of Portland (the City) in the form of Local Improvement District (LID) obligations as evidenced by contract signed by the University and the City. Such obligations were assessed over the years for capital improvements made by the City near the University. Since inception of the first obligation, the University expensed the payments as paid. In fiscal year 2015, the contracts were re-examined by management and it was determined that long-term liabilities should have been recorded at the time the LID obligations were passed by the City.
- 2) During fiscal year 2015, the University entered into a space use agreement with Oregon Health and Science University (OHSU). Per the contract, OHSU paid the University \$6.5 million for the future use of space in the University's Viking Pavilion and Academic Center (under construction). During fiscal year 2015, rather than treating this payment as prepaid rent received and deferring the revenue, the University recognized the full \$6.5 million as revenue.

Corrective action was taken in 2016 regarding this finding.

Finding 2015-002

Return of Title IV Funds

When testing a sample of students for which refunds of Title IV funds were made, we noted the University miscalculated R2T4 calculations for 100% of the students tested. In addition, the University failed to timely return funds for 98 students in October 2014.

See current year finding 2016-002.

Reason for finding's recurrence: This finding was not rectified during the current year because University failed to monitor that the returns were being made within the required timeframe.

Finding 2015-003

Enrollment Reporting

Review of enrollment reporting data from the University showed that errors were not corrected and returned to NSLDS within the prescribed timeframe.

See current year finding 2016-001.

Reason for finding's recurrence: This finding was not rectified during the current year due to continued issues at the National Student Clearinghouse and the University staff not fixing the errors directly with NSLDS.

**PORTLAND STATE UNIVERSTIY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Finding 2015-004

Subrecipient Monitoring

When testing CFDA 93.855, we noted that the University sends a form to subrecipients inquiring about completion of A-133 audits; however, the University does not obtain a copy of the A-133 to determine whether or not the subrecipient had any findings, which would require follow-up and/or a management decision.

Corrective action was taken in 2016 regarding this finding.

Finding 2015-005

Cash Management, Reporting

During testing over cash management and reporting, we noted the following:

- Two instances where reimbursement requests totaling \$30,438.56 were drawn from incorrect projects as follows:
 - CDFA 93.310, Trans-NIH Research Support
 - Draw amount \$377.18
 - CFDA 93.855, Allergy Immunology and Transplantation Research
 - Draw amount \$30,061.38
- One instance under CFDA 93.310, Trans-NIH Research Support, where an award was requested for reimbursement of \$38,367.15 but the general ledger support for expenditures totaled \$34,296.27. Per discussion management, management was attempting to correct a draw from a previous period, which was originally made from the incorrect project.
- One instance of ten financial reports tested in which the amounts reported to the federal government differed from the University's general ledger system.
 - One grant, CFDA 93.310, Trans-NIH Research, had \$72,124 more in expenditures recorded in the general ledger system than were reported to the federal agency. This amount was transposed with another grant, which had \$72,124 more in expenditures reported to the federal agency than were recorded in the general ledger system.

These errors were most likely caused from the draw down errors noted above.

- On all of the grants tested, we noted no evidence of review (or other type of control) over cash draws or reporting. While cash draws were reconciled monthly, this control appeared to be ineffective as there were errors noted during testing as described above.

Corrective action was taken in 2016 regarding this finding.

**PORTLAND STATE UNIVERSTIY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Finding 2015-006

Activities Allowed or Unallowed

During testing, we noted instances of charges to the grants which appeared to be for entertainment costs.

Corrective action was taken in 2016 regarding this finding.

Finding 2015-007

Cash Management

During our testing, we noted that the University was not able to provide evidence of controls over compliance related to cash draws.

Corrective action was taken in 2016 regarding this finding.

Finding 2015-008

Eligibility

During testing, we noted that the University incorrectly awarded a participant for criteria they did not qualify for based on their mix of experience. We also noted six instances where a participant file did not indicate through supervisor signature or self-certification that they work 20 hours per week with children under the age of 13. It was further noted that while the University had a process to determine eligibility, there was no evidence of a control performed over the eligibility determination process (a review control, for example) to ensure the process was being performed in accordance with federal regulations.

Corrective action was taken in 2016 regarding this finding.