



SAINT LOUIS UNIVERSITY

Uniform Guidance Single Audit Report

Year Ended June 30, 2024

(With Independent Auditors' Reports Thereon)

SAINT LOUIS UNIVERSITY
Uniform Guidance Single Audit Report
Year ended June 30, 2024

Table of Contents

	Page(s)
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 <i>Government Auditing Standards</i>	1–2
Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3–5
Schedule of Expenditures of Federal Awards	6–15
Notes to Schedule of Expenditures of Federal Awards	16–17
Schedule of Findings and Questioned Costs	18–29
Saint Louis University's audited consolidated financial statements, as of and for the year ended June 30, 2024, are separately attached hereto	



KPMG LLP
Suite 300
1212 N. 96th Street
Omaha, NE 68114-2274

Suite 1120
1248 O Street
Lincoln, NE 68508-1493

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*

The Board of Trustees
Saint Louis 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 consolidated financial statements of Saint Louis University (the University), which comprise the University's consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 30, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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



Purpose of This Report

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

KPMG LLP

Omaha, NE
October 30, 2024



KPMG LLP
Suite 300
1212 N. 96th Street
Omaha, NE 68114-2274

Suite 1120
1248 O Street
Lincoln, NE 68508-1493

**Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

The Board of Trustees
Saint Louis University:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Saint Louis University's (the University) 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 June 30, 2024. 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, the 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 June 30, 2024.

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 2024-001, 2024-002 and 2024-003. 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 is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal



program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002 and 2024-003 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-004 to be a significant deficiency.

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 is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses or the corrective action plan.

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 consolidated financial statements of the University as of and for the year ended June 30, 2024, and have issued our report thereon dated October 30, 2024 which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

KPMG LLP

Omaha, NE
February 26, 2025

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Student Financial Assistance Cluster								
84 Department of Education								
Federal Supplemental Educational Opportunity Grants	Direct	84.007	P007A232375	\$ 1,953,239				
	Direct	84.007	P007A222375	(562)				
Total for Assistance Listing Number 84.007 Direct				1,952,677				
Federal Work-Study Program	Direct	84.033	P033A232375	1,417,038				
Federal Perkins Loan Program	Direct	84.038	P038A022375	3,664,248				
Federal Pell Grant Program	Direct	84.063	P063P181755	(3,048)				
	Direct	84.063	P063P221755	(10,835)				
	Direct	84.063	P063P231755	9,814,171				
Total for Assistance Listing Number 84.063 Direct				9,800,288				
Federal Direct Student Loans	Direct	84.268	P268K191755	(6,184)				
	Direct	84.268	P268K221755	(14,898)				
	Direct	84.268	P268S231755	537,734				
	Direct	84.268	P268K241755	106,289,683				
	Direct	84.268	P268K251755	63,024				
Total for Assistance Listing Number 84.268 Direct				106,869,359				
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	Direct	84.379	P379T241755	16,158				
Total for Assistance Listing Number 84.379 Direct				16,158				
Total for Department of Education							123,719,768	
93 Department of Health and Human Services								
Nurse Faculty Loan Program (NFLP)	Direct	93.264	2 E01HP27037-03-00	526,500				
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	Direct	93.342	E36HP24351-01-02	310,135				
	Direct	93.342	E26HP17948-01-01	835,597				
Total for Assistance Listing Number 93.342 Direct				1,145,732				
Nursing Student Loans	Direct	93.364	E4CHP27328-04-00	881,041				
Total for Department of Health and Human Services							2,553,273	
Total for Student Financial Assistance Cluster								126,273,041
Research and Development Cluster								
10 United States Department of Agriculture (USDA)								
Agricultural Research_Basic and Applied Research - Agricultural Research Service	Pass-Through	10.001	58-2092-1-020	6,067				
	Pass-Through	10.001	58-2092-1-020	12,476				
Total for Assistance Listing Number 10.001 Pass-Through				18,543				
Sustainable Agriculture Research and Education - Regents of the University of Minnesota	Pass-Through	10.215	2021-38640-34714	8,981				
Agriculture and Food Research Initiative (AFRI) - Donald Danforth Plant Science Center	Pass-Through	10.310	2020-67021-31530	74,470				
Partnerships for Climate-Smart Commodities - Lincoln University	Pass-Through	10.937	NR233A750004G030	80,243				
Subtotal for Department of Agriculture Pass-Through				182,237				
Total for Department of Agriculture							182,237	
12 United States Department of Defense (DOD)								
Military Medical Research and Development	Direct	12.420	HT94252310854	130,709				
	Direct	12.420	W81XWH2010241	143,379	3,789			
	Direct	12.420	W81XWH2110486	197,826				
Total for Assistance Listing Number 12.420 Direct				471,914	3,789			
Basic, Applied, and Advanced Research in Science and Engineering	Direct	12.630	2022-22082500005	437,920	45,399			
	Direct	12.630	NA	10,000				
	Direct	12.630	W912HZ-23-2-0040	9,117				
Total for Assistance Listing Number 12.630 Direct				457,037	45,399			
Subtotal of Department of Defense Direct				928,951	49,188			
Lynntech	Pass-Through	12.UNK	W31P4Q-23-C-0004	2,273				
Faraday Technology Inc.	Pass-Through	12.UNK	N68335-23-C-0392	18,849				
Curators of the University of Missouri	Pass-Through	12.UNK	W81EWF23479615	55,705				
Ohio State University	Pass-Through	12.UNK	HM1575220009 / HM157523F0271	168,078	38,039			
North Carolina State University	Pass-Through	12.UNK	43-0654872	23,875				
Total for Assistance Listing Number 12.UNK Pass-Through				269,780	38,039			

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Collaborative Research and Development - Purdue University	Pass-Through	12.114	13000844-022	78,772				
	Pass-Through	12.114	W52P1J-20-9-3009	65,678				
	Pass-Through	12.114	W52P1J-22-9-3009	5,481				
Total for Assistance Listing Number 12.114 Pass-Through				149,931				
Basic and Applied Scientific Research - Booz Allen Hamilton	Pass-Through	12.300	N66001-19-D-3408	(880)				
Military Medical Research and Development - Virginia Commonwealth University	Pass-Through	12.420	W81XWH2010434	4,111				
Basic, Applied, and Advanced Research in Science and Engineering - University of Portsmouth	Pass-Through	12.630	W912HZ-21-2-0052	32,966				
Air Force Defense Research Sciences Program - Space Dynamics Laboratory Utah State University	Pass-Through	12.800	FA9453-18-D-0042	103,680				
Air Force Defense Research Sciences Program - Curators of the University of Missouri-Columbia	Pass-Through	12.800	FA9550-22-1-0406	163,400				
Total for Assistance Listing Number 12.800 Pass-Through				267,080				
Research and Technology Development - Rectors and Visitors of the University of Virginia	Pass-Through	12.910	HR00112220021	211,356				
Subtotal of Department of Defense Pass-Through				934,344	38,039			
Total for Department of Defense							1,863,295	
15 United States Department of the Interior (DOI)								
Earthquake Hazards Program Assistance	Direct	15.807	G15AC00041	(95)				
Subtotal for Department of the Interior Direct				(95)				
Assistance to State Water Resources Research Institutes - Curators of the University of Missouri	Pass-Through	15.805	G21AP10582-00	9,455				
National Land Remote Sensing_Education Outreach and Research - AmericaView	Pass-Through	15.815	AV23-MO-01	4,984				
	Pass-Through	15.815	AV18-MO-01	10,000				
Total for Assistance Listing Number 15.815 Pass-Through				14,984				
Subtotal for Department of the Interior Pass-Through				24,439				
Total for the Department of the Interior							24,344	
16 United States Department of Justice (DOJ)								
Corrections Training and Staff Development	Direct	16.601	JNBLTBTLLD8	3,565				
Subtotal for Department of the Justice Direct				3,565				
Corrections_Research and Evaluation and Policy Formulation - University of Massachusetts	Pass-Through	16.602	S5100000057741	53,246				
Subtotal for Department of Justice Pass-Through				53,246				
Total for the Department of Justice							56,811	
19 United States Department of State (DOS)								
Environmental and Scientific Partnerships and Programs - Duke University	Pass-Through	19.017	SLMAQM20CA2398	36,875				
International Programs to Support Democracy, Human Rights and Labor - National Endowment for Democracy	Pass-Through	19.345	2022-0384	77,144				
Subtotal for Department of State Pass-Through				114,019				
Total for the Department of State							114,019	
20 United States Department of Transportation (DOT)								
Highway Planning and Construction (Federal-Aid Highway Program) - Missouri Department of Transportation Construction and Mater	Pass-Through	20.205	PROJECT NO. TR202017	(883)				
Subtotal for Department of Transportation Pass-Through				(883)				
Total for the Department of Transportation							(883)	
21 United States Department of Treasury								
Abt Associates	Pass-Through	21.UNK	9531CB20A0005	33,375				
Subtotal for Department of Treasury Pass-Through				33,375				
Total for the Department of Treasury							33,375	
43 National Aeronautics and Space Administration								
Science	Direct	43.001	80NSSC21K1550	33,932				
	Direct	43.001	80NSSC24K0829	38,815				
Total for Assistance Listing Number 43.001 Direct				72,747				
Mission Support	Direct	43.009	80NSSC20K1230	37,943				
	Direct	43.009	80NSSC24K0907	3,253				
Total for Assistance Listing Number 43.009 Direct				41,196				
Subtotal for National Aeronautics and Space Administration Direct				113,943				
Smithsonian Astrophysical Observatory	Pass-Through	43.UNK	SV3-83017	22,063				
Science - Curators of the University of Missouri-Columbia	Pass-Through	43.001	80NSSC21K0596	46,505				
Science - Planetary Science Institute	Pass-Through	43.001	80NSSC22K1073	15,904				
Total for Assistance Listing Number 43.001 Pass-Through				62,409				

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Aeronautics - University of Notre Dame du Lac	Pass-Through	43.002	80NSSC23M0058	88,196				
Office of Stem Engagement (OSTEM) - Curators of the University of Missouri	Pass-Through	43.008	80NSSC20M0100	56,196				
Subtotal for National Aeronautics and Space Administration Pass-Through				228,864				
Total for National Aeronautics and Space Administration							342,807	
47 National Science Foundation								
Mathematical and Physical Sciences	Direct	47.049	1900011	136,329				
	Direct	47.049	1900417	62,444				
	Direct	47.049	2247716	109,874				
	Direct	47.049	2144794	80,149				
	Direct	47.049	2247744	167,487				
	Direct	47.049	2350309	30,151				
	Direct	47.049	2154931	104,340				
Total for Assistance Listing Number 47.049 Direct				690,774				
Geosciences	Direct	47.050	1760802	(146)				
	Direct	47.050	1948940	14,284				
	Direct	47.050	2041631	55,201				
	Direct	47.050	2113870	(101)				
	Direct	47.050	2130977	69,908				
Total for Assistance Listing Number 47.050 Direct				139,146				
Computer and Information Science and Engineering	Direct	47.070	2317401	14,157				
	Direct	47.070	2335787	10,891				
	Direct	47.070	2341996	25,987				
	Direct	47.070	1829150	15,300				
	Direct	47.070	1907612	(7,778)				
	Direct	47.070	1908574	81,284				
	Direct	47.070	1909121	19,781				
	Direct	47.070	2106394	88,809				
	Direct	47.070	2108672	30,104				
	Direct	47.070	2133407	278,414				
	Direct	47.070	2201536	109,290	55,921			
	Direct	47.070	2217032	69,926				
Total for Assistance Listing Number 47.070 Direct				736,165	55,921			
Biological Sciences	Direct	47.074	1546869	269,590		244,811		
	Direct	47.074	2313964	106,680				
	Direct	47.074	1656818	(3,911)				
	Direct	47.074	1951332	83,577				
Total for Assistance Listing Number 47.074 Direct				455,936		244,811		
Social, Behavioral, and Economic Sciences	Direct	47.075	1651100	81,308		20,606		
	Direct	47.075	1753308	80,606				
	Direct	47.075	2318205	20,782				
Total for Assistance Listing Number 47.075 Direct				182,696		20,606		
STEM Education	Direct	47.076	1625222	(193)				
	Direct	47.076	2200976	76,163				
	Direct	47.076	2012950	5,045				
	Direct	47.076	1906953	43,151				
	Direct	47.076	1845490	187,104				
	Direct	47.076	2048428	69,254				
Total for Assistance Listing Number 47.076 Direct				380,524				
NSF Technology, Innovation, and Partnerships	Direct	47.084	2235243	372,195		121,975		
	Direct	47.084	2345159	498,989		321,531		
Total for Assistance Listing Number 47.084 Direct				871,184		443,506		
Subtotal for National Science Foundation Direct				3,456,425			764,844	
Engineering - Curators of the University of Missouri- Science and Technology at Rolla	Pass-Through	47.041	2222801	68,360				
Engineering - Parametric Studio, Inc.	Pass-Through	47.041	18131202	(32,634)				
Total for Assistance Listing Number 47.041 Pass-Through				35,726				
Computer and Information Science and Engineering - New Mexico State University	Pass-Through	47.070	2148358	67,079				
Biological Sciences - Board of Trustees University of Illinois	Pass-Through	47.074	2107527	8,322				
Biological Sciences - Donald Danforth Plant Science Center	Pass-Through	47.074	2120153	83,300				
Biological Sciences - Montana State University	Pass-Through	47.074	1919654	3,090				
Biological Sciences - Arizona State University	Pass-Through	47.074	2317015	25,492				
Total for Assistance Listing Number 47.074 Pass-Through				120,204				

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
STEM Education (formerly Education and Human Resources) - Seattle University	Pass-Through	47.076	2204538	60,581				
STEM Education (formerly Education and Human Resources) - Trustees of Boston University	Pass-Through	47.076		12,494				
Total for Assistance Listing Number 47.076 Pass-Through				73,075				
Subtotal for National Science Foundation Pass-Through				296,084				
Total for National Science Foundation					764,844		3,752,509	
64 Department of Veterans Affairs								
UTSA VA IPA MIRECC	Direct	64.UNK	N/A	11,964				
IPA Agreement - DL	Direct	64.UNK	PO# 6579D0013	84,250				
IPA Agreement - EM	Direct	64.UNK	PO# 6579D0061	53,373				
IPA Agreement - SP	Direct	64.UNK	N/A	21,674				
IPA Agreement -SD2	Direct	64.UNK	6572D0071	16,837				
IPA Agreement - EM2	Direct	64.UNK	N/A	29,971				
Subtotal for Department of Veterans Affairs and Direct and Total Assistance List Number 64.UNK Direct				218,069				
Total for Department of Veterans Affairs							218,069	
66 Environmental Protection Agency								
Science To Achieve Results (STAR) Research Program - The University of Wisconsin-Madison	Pass-Through	66.509	84062401	64,197				
Brownfields Job Training Cooperative Agreements - St Louis Community College	Pass-Through	66.815	4.96703501	57,078				
Subtotal for Environmental Protection Agency Pass-Through				121,275				
Total for Environmental Protection Agency								121,275
81 United States Department of Energy (DOE)								
Department of Energy	Direct	81.UNK	DE-SC0025019	82,555				
Office of Science Financial Assistance Program	Direct	81.049	DE-SC0020965	189,621				
Subtotal for Department of Energy Direct				272,176				
Office of Science Financial Assistance Program - Purdue University	Pass-Through	81.049	DE-SC0018239	24,362				
Nuclear Energy Research, Development and Demonstration - Curators of the University of Missouri- Science and Technology at Rolla	Pass-Through	81.121	DE-NE0009338	46,921				
Advanced Research Projects Agency - Energy - Donald Danforth Plant Science Center	Pass-Through	81.135	DE-AR0001101	4,011				
Subtotal for Department of Energy Pass-Through				75,294				
Total for Department of Energy								347,470
84 United States Department of Education (USDE)								
Mathematica	Pass-Through	84.UNK	91990022C0015	28,352				
Subtotal for Department of Education Pass-Through				28,352				
Total for Department of Education								28,352
93 United States Department of Health and Human Services (HHS)								
14-0107.B1C1D1.0023	Direct	93.UNK	HHSN27200004	1,645				
16-0033.B1C1.0046	Direct	93.UNK	HHSN27200014	27,732	8,308			
FY.2018.A1B1C1D1.0077	Direct	93.UNK	HHSN272013000211	1,137				
FY.2017.B8C12.0080	Direct	93.UNK	FY.2017.B8C12.0080	(2,108)				
FY.2019.A1B1C1D.0103	Direct	93.UNK	FY.2019.A1B1C1D.0103	(31)				
16-0033.D1.0086	Direct	93.UNK	16-0033.D1.0086	120,783				
Total for Assistance Listing Number 93.UNK Direct				149,158	8,308			
Environmental Health	Direct	93.113	R01ES034383	432,248		218,592		
	Direct	93.113	R01ES035365	210,035				
Total for Assistance Listing Number 93.113 Direct				642,283		218,592		
Oral Diseases and Disorders Research	Direct	93.121	R01DE025141	332,001				
Research Related to Deafness an Communication Disorders	Direct	93.173	R01DC019566	317,440				
	Direct	93.173	R15DC021563	23,726				
Total for Assistance Listing Number 93.173 Direct				341,166				
Drug Abuse and Addiction Research Programs	Direct	93.279	R01DA043543	65,107		65,794		
	Direct	93.279	R01DA043811	389,994		211,333		
	Direct	93.279	K23DA053433	170,190				
Total for Assistance Listing Number 93.279 Direct				625,291		277,127		
Nursing Research	Direct	93.361	R21NR017978	2,648			945	
Cancer Cause and Prevention Research	Direct	93.393	R01CA271033	275,385			170,354	
Cancer Treatment Research	Direct	93.395	R01CA230512	171,579				

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
	Direct	93.395	R01CA261979	369,907	13,347			
	Direct	93.395	R21CA277436	120,625				
	Direct	93.395	R21CA263428	64,273	11,958			
Total for Assistance Listing Number 93.395 Direct				554,805	25,305			
Cancer Biology Research	Direct	93.396	R01CA238705	377,740				
	Direct	93.396	R37CA265877	427,974	104,171			
Total for Assistance Listing Number 93.396 Direct				805,714	104,171			
Cancer Research Manpower	Direct	93.398	F30CA254215	45,960				
	Direct	93.398	K22CA279495	86,172				
Total for Assistance Listing Number 93.398 Direct				132,132				
Cardiovascular Diseases Research	Direct	93.837	R56HL165199	131,769	2,705			
	Direct	93.837	R01HL160553	350,516	97,613			
Total for Assistance Listing Number 93.837 Direct				482,285	100,318			
Lung Diseases Research	Direct	93.838	F30HL151136	47,944				
Blood Diseases and Resources Research	Direct	93.839	R01HL049413	253,009				
	Direct	93.839	R01HL139554	566,848				
	Direct	93.839	F30HL170694	27,786				
	Direct	93.839	R01HL147821	572,676				
	Direct	93.839	R21UL173846	24,757				
	Direct	93.839	R01HL150146	383,591				
Total for Assistance Listing Number 93.839 Direct				1,828,667				
Arthritis, Musculoskeletal and Skin Diseases Research	Direct	93.846	K23AR079035	159,911				
	Direct	93.846	R01AR081270	403,008	208,988			
Total for Assistance Listing Number 93.846 Direct				562,919	208,988			
Diabetes, Digestive, and Kidney Diseases Extramural Research	Direct	93.847	R01DK081817	111,840				
	Direct	93.847	R01DK113645	173,571				
	Direct	93.847	R01DK118340	139,357				
	Direct	93.847	R01DK122401	280,018				
	Direct	93.847	R01DK125048	202,104				
	Direct	93.847	U01DK061718	502,193	146,065			
	Direct	93.847	F30DK134124	37,036				
	Direct	93.847	R01DK095112	959,270	667,255			
	Direct	93.847	R01DK131136	376,681				
	Direct	93.847	R01DK132162	596,954				
	Direct	93.847	R01DK134531	501,075	78,415			
	Direct	93.847	R15DK132727	101,000				
Total for Assistance Listing Number 93.847 Direct				3,981,099	891,735			
Extramural Research Programs in the Neurosciences and Neurological Disorders	Direct	93.853	F30NS124254	29,401				
	Direct	93.853	R01NS111120	258,679				
	Direct	93.853	R01NS113257	218,012	13,102			
	Direct	93.853	R01NS114289	422,648	29,641			
	Direct	93.853	R01NS119263	170,761				
	Direct	93.853	R21NS137054	34,706				
	Direct	93.853	R01NS119263	347,622				
	Direct	93.853	R01NS128004	389,192				
Total for Assistance Listing Number 93.853 Direct				1,871,041	42,743			
Allergy and Infectious Diseases Research	Direct	93.855	UM1AI148685	285,110	277,403			
	Direct	93.855	R01AI130190	693,737	233,254			
	Direct	93.855	R01AI148362	416,004				
	Direct	93.855	R21AI175438	82,560				
	Direct	93.855	R21AI138096	(5,034)				
	Direct	93.855	R21AI151936	221,075				
	Direct	93.855	UM1AI148685	823,365				
	Direct	93.855	R56AI175563	2,406				
	Direct	93.855	R01AI168543	576,796				
	Direct	93.855	UM1AI148685	29,665				
	Direct	93.855	R03AI178368	55,080				
	Direct	93.855	R21AI165081	47,812				
	Direct	93.855	R21AI169487	251,805	14,838			
	Direct	93.855	R21AI171734	68,955				
	Direct	93.855	R25AI170379	113,413	80,210			
	Direct	93.855	UM1AI148685	34,377	25,857			
	Direct	93.855	R01AI150610	622,247	101,400			
Total for Assistance Listing Number 93.855 Direct				4,322,373	732,962			

SAINT LOUIS UNIVERSITY
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs	
Biomedical Research and Research Training	Direct	93.859	R01GM145783	264,765					
	Direct	93.859	R01GM115553	(11,388)					
	Direct	93.859	R01GM130746	3,866					
	Direct	93.859	R01GM133967	22,313					
	Direct	93.859	R01GM134081	297,242	127,628				
	Direct	93.859	R35GM152125	240,301					
	Direct	93.859	R01GM154323	23,579					
	Direct	93.859	1R01GM143179	297,006					
	Direct	93.859	1R15GM141652-01	144,887					
	Direct	93.859	1R15GM148915-01	125,100					
	Direct	93.859	5R01GM111835	117,368		65,354			
	Direct	93.859	5R01GM140191	303,603		83,299			
	Direct	93.859	R15GM085699	137,046					
	Direct	93.859	R15GM129731	189,443					
	Direct	93.859	R35GM148320	685,335					
Direct	93.859	T32GM141602	197,774						
Total for Assistance Listing Number 93.859 Direct				3,044,240	276,281				
Child Health and Human Development Extramural Research	Direct	93.865	UH3HD096929	579,925		362,312			
	Direct	93.865	R21HD100721	98,629					
	Direct	93.865	R21HD107596	185,296					
Total for Assistance Listing Number 93.865 Direct						362,312			
Aging Research	Direct	93.866	R56AG082759	281,923					
	Direct	93.866	R21AG076812	111,069					
	Direct	93.866	R01AG064069	100,009					
	Direct	93.866	5R21AG065526-02	(22,527)					
	Direct	93.866	R21AG083451	19,329					
	Direct	93.866	R21AG087308	17,531					
Total for Assistance Listing Number 93.866 Direct				507,334					
Vision Research	Direct	93.867	R01EY031008	442,096					
Total for Assistance Listing Number 93.867 Direct				442,096					
Subtotal for Department of Health and Human Services Direct				21,986,010	3,420,141				
Childrens Hospital of Orange County Research Institute	Pass-Through	93.UNK	N/A	2,476					
Duke University	Pass-Through	93.UNK	HHSN2722013000171	92,906					
Washington University	Pass-Through	93.UNK	31004HM949, DP18-1817	32,248					
Utah State University	Pass-Through	93.UNK	HHSSN2722017000411	404,639					
Washington University	Pass-Through	93.UNK	5UL1TR002345-08	902					
Total for Assistance Listing Number 93.UNK Pass-Through				533,171					
Family Smoking Prevention and Tobacco Control Act Regulatory Research - American Heart Association Inc	Pass-Through	93.077	U54HL120163	4,119					
Blood Disorder Program: Prevention, Surveillance, and Research - Centers for Disease Control and Prevention	Pass-Through	93.080	NU27DD000020	7,881					
Blood Disorder Program: Prevention, Surveillance, and Research - University of Texas Health Science Center - Houston	Pass-Through	93.080	5NU27DD001155-05	(4,521)					
Pass-Through	93.080	NU27DD000020	12,735						
Total for Assistance Listing Number 93.080 Pass-Through								16,095	
Food and Drug Administration, Research - Regents of the University of Minnesota	Pass-Through	93.103	R01FD007630	4,807					
Oral Diseases and Disorders Research - Duke University	Pass-Through	93.121	R21DE032531	83,354					
Mental Health Research Grants - Washington University	Pass-Through	93.242	R01MH125820	17,528					
Mental Health Research Grants - Henry Ford Health	Pass-Through	93.242	T32MH125792	51,345					
Total for Assistance Listing Number 93.242 Pass-Through								68,873	
Drug Abuse and Addiction Research Programs - University of Massachusetts	Pass-Through	93.279	SU2CDA050097-04	4,939					
Trans-NIH Research Support - Duke University	Pass-Through	93.310	1U24MD016258-01	70,229		13,397			
Trans-NIH Research Support - Henry Ford Health	Pass-Through	93.310	OT2OD036429	891,813					
Pass-Through	93.310	OT2OD026550	49,400						
Total for Assistance Listing Number 93.310 Pass-Through				1,011,442		13,397			
National Center for Advancing Translational Sciences - Washington University	Pass-Through	93.350	SUB# WU-19-387, PO# 2935013G	(2,746)					
	Pass-Through	93.350	UL1TR002345	4,875					
	Pass-Through	93.350	UL1TR002345	570					
	Pass-Through	93.350	UL1TR002345	1,284					
	Pass-Through	93.350	UL1TR002345	16,090					
	Pass-Through	93.350	UL1TR00234	16,809					
	Pass-Through	93.350	SUL1TR002345-07	54,596					
	Pass-Through	93.350	UL1TR002345	73,645					
	Total for Assistance Listing Number 93.350 Pass-Through								165,123
	Cancer Cause and Prevention Research - Eastern Virginia Medical School	Pass-Through	93.393	R37CA245716	18,117				
Cancer Cause and Prevention Research - Washington University	Pass-Through	93.393	SU2CCA252981-02	53,580					
Cancer Cause and Prevention Research - University of Michigan	Pass-Through	93.393	R01 - CA - 276500 - 01	3,648					
Total for Assistance Listing Number 93.393 Pass-Through				75,345					
Cancer Detection and Diagnosis Research - University of Puerto Rico	Pass-Through	93.394	U01CA260541	116,878					
Cancer Detection and Diagnosis Research - Washington University	Pass-Through	93.394	U01CA279863	15,586					
Total for Assistance Listing Number 93.394 Pass-Through				132,464					

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Cancer Treatment Research - Indiana University	Pass-Through	93.395	1R01CA235632-01A1	968				
	Pass-Through	93.395	5R01CA235632	158,807				
Cancer Treatment Research - Vanquish Bio, LLC	Pass-Through	93.395	R41CA268300	33,730				
Cancer Treatment Research - Public Health Institute	Pass-Through	93.395	U10CA180868	56,063				
Cancer Treatment Research - Washington University	Pass-Through	93.395	U10CA180868	2,013				
	Pass-Through	93.395	U10CA180868	6,674				
	Pass-Through	93.395	U10CA180868	3,454				
	Pass-Through	93.395	U10CA180868	10,621				
Total for Assistance Listing Number 93.395 Pass-Through				274,330				
Cancer Centers Support Grants - Washington University	Pass-Through	93.397	1U54CA284110-01	6,907				
	Pass-Through	93.397	1U54CA284110-01	10,928				
	Pass-Through	93.397	1U54CA284110-01	6,907				
	Pass-Through	93.397	1U54284110-01	14,670				
Total for Assistance Listing Number 93.397 Pass-Through				39,412				
Cardiovascular Diseases Research - New York University	Pass-Through	93.837	1R01HL147811-01A1	42,163				
	Pass-Through	93.837	R01HL157091	12,362				
Cardiovascular Diseases Research - University of Washington- Bothell	Pass-Through	93.837	R01HL159946	68,250				
Cardiovascular Diseases Research - Washington University	Pass-Through	93.837	R33HL155858	8,030				
Total for Assistance Listing Number 93.837 Pass-Through				130,805				
Lung Diseases Research - University of Michigan	Pass-Through	93.838	R01HL153519	4,478				
Blood Diseases and Resources Research - Rutgers The State University	Pass-Through	93.839	U01HL133817	79,729				
Blood Diseases and Resources Research - Washington University	Pass-Through	93.839	R01HL157188	14,370				
Total for Assistance Listing Number 93.839 Pass-Through				94,099				
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders - Washington University	Pass-Through	93.840	7R01HL168766-02	34,871				
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders - University of Abuja	Pass-Through	93.840	1UG3HL154498-01	1,883				
Total for Assistance Listing Number 93.840 Pass-Through				36,754				
Arthritis, Musculoskeletal and Skin Diseases Research - Altay Therapeutics Inc.	Pass-Through	93.846	R43AR081195	9,511				
Arthritis, Musculoskeletal and Skin Diseases Research - Washington University	Pass-Through	93.846	5R01AR075773-05	6,201				
Total for Assistance Listing Number 93.846 Pass-Through				17,712				
Diabetes, Digestive, and Kidney Diseases Extramural Research - Research Institute at Nationwide Childrens Hospital	Pass-Through	93.847	U01DK100866	19,803				
Diabetes, Digestive, and Kidney Diseases Extramural Research - Regents of the University of California San Francisco	Pass-Through	93.847	R01DK120551	68,010				
Diabetes, Digestive, and Kidney Diseases Extramural Research - Johns Hopkins University	Pass-Through	93.847	U01DK116042	(5)				
Diabetes, Digestive, and Kidney Diseases Extramural Research - Medionics, LLC	Pass-Through	93.847	R44DK115298	13,809				
Diabetes, Digestive, and Kidney Diseases Extramural Research - Johns Hopkins University	Pass-Through	93.847	U24DK061730	124,904				
Diabetes, Digestive, and Kidney Diseases Extramural Research - Regents of the University of California Los Angeles	Pass-Through	93.847	R01DK129276	37,219				
Diabetes, Digestive, and Kidney Diseases Extramural Research - Regents of University of Colorado	Pass-Through	93.847	U01DK062453	27,321				
Diabetes, Digestive, and Kidney Diseases Extramural Research - Johns Hopkins University	Pass-Through	93.847	U01DK116042	26,389				
Diabetes, Digestive, and Kidney Diseases Extramural Research - Houston Methodist Hospital	Pass-Through	93.847	R01DK137111	4,795				
Total for Assistance Listing Number 93.847 Pass-Through				322,245				
Extramural Research Programs in the Neurosciences and Neurological Disorders - University of Cincinnati	Pass-Through	93.853	U01NS099043	(806)				
Extramural Research Programs in the Neurosciences and Neurological Disorders - Michigan State University	Pass-Through	93.853	R01NS105888	19,887				
Extramural Research Programs in the Neurosciences and Neurological Disorders - Brown University	Pass-Through	93.853	R01NS116176	84,837				
Extramural Research Programs in the Neurosciences and Neurological Disorders - University of Maryland, Baltimore	Pass-Through	93.853	R01NS120930	306,856				
Extramural Research Programs in the Neurosciences and Neurological Disorders - Board of Trustees, University of Illinois-Urbana-Champaign	Pass-Through	93.853	R01DK128167	35,272				
Extramural Research Programs in the Neurosciences and Neurological Disorders - University of Florida	Pass-Through	93.853	R01NS124620	16,897				
Total for Assistance Listing Number 93.853 Pass-Through				462,943				
Allergy and Infectious Diseases Research - University of Oklahoma Post Award Financial Services	Pass-Through	93.855	R01AI052293	89,567				
Allergy and Infectious Diseases Research - University of Oklahoma	Pass-Through	93.855	R01AI36799	14,957				
Allergy and Infectious Diseases Research - University of Vermont and State Agricultural College	Pass-Through	93.855	1R21AI141184-01	397,498				
Allergy and Infectious Diseases Research - University of Puerto Rico	Pass-Through	93.855	1R01AI143951-01	284,159				
Allergy and Infectious Diseases Research - University of Southern California	Pass-Through	93.855	R01AI148264	5,928				
Allergy and Infectious Diseases Research - Oregon Health & Science University	Pass-Through	93.855	R01AI135122	103,324				
Allergy and Infectious Diseases Research - Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc.	Pass-Through	93.855	R01AI152192	20,690				
Allergy and Infectious Diseases Research - Johns Hopkins University	Pass-Through	93.855	R01AI155983	52,417				
Allergy and Infectious Diseases Research - Washington University	Pass-Through	93.855	UM1AI068632	36,921				
Allergy and Infectious Diseases Research - Board of Trustees, University of Illinois-Chicago	Pass-Through	93.855	U01AI163064	32,573				
Allergy and Infectious Diseases Research - Emory University	Pass-Through	93.855	R01AI150672	9,694				
Allergy and Infectious Diseases Research - University of Kansas Medical Center	Pass-Through	93.855	UM1AI148684	3,288				
Allergy and Infectious Diseases Research - Duke University	Pass-Through	93.855	U01AI170036	191,392				
Allergy and Infectious Diseases Research - University of North Carolina Chapel Hill	Pass-Through	93.855	R01AI123407	28,857				
Allergy and Infectious Diseases Research - Leidos Biomedical Research, Inc.	Pass-Through	93.855	U19AI171292	118,487				
Allergy and Infectious Diseases Research - Emory University	Pass-Through	93.855	75N91019D00024	2,922				
	Pass-Through	93.855	UM1AI148684	58,705				

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Allergy and Infectious Diseases Research - Washington University	Pass-Through	93.855	7R25A1170379-03	1,129				
Allergy and Infectious Diseases Research - Trustees of the University of Pennsylvania	Pass-Through	93.855	5-R01-AI-170137-02	27,055				
Total for Assistance Listing Number 93.855 Pass-Through				1,479,563				
Biomedical Research and Research Training - Parametric Studio, Inc.	Pass-Through	93.859	R44GM142333	92,620				
Child Health and Human Development Extramural Research - Duke University	Pass-Through	93.865	U24TR001608	22,842				
Child Health and Human Development Extramural Research - Washington University	Pass-Through	93.865	SP50HD096719	9,951				
	Pass-Through	93.865	1P50HD096719-01	1,088				
	Pass-Through	93.865	P50HD096719	3,096				
Child Health and Human Development Extramural Research - Rectors and Visitors of the University of Virginia	Pass-Through	93.865	R01HD087413	5,965				
Child Health and Human Development Extramural Research - Sharp Healthcare	Pass-Through	93.865	R01HD088646	10,420				
Child Health and Human Development Extramural Research - Preemie Pacer, LLC	Pass-Through	93.865	R44HD092210	124,651				
Child Health and Human Development Extramural Research - University of Pittsburgh	Pass-Through	93.865	5P2CHD086843-07	(9,957)				
Child Health and Human Development Extramural Research - University of Southern California	Pass-Through	93.865	R01HD105557	204,167				
Child Health and Human Development Extramural Research - Washington University	Pass-Through	93.865	R01HD108240	6,275				
	Pass-Through	93.865	UG1HD113156	19,273				
Total for Assistance Listing Number 93.865 Pass-Through				397,771				
Aging Research - Moai Technologies L.L.C.	Pass-Through	93.866	R44AG049548	9,050				
Aging Research - Regents of the University of CA, San Diego	Pass-Through	93.866	2 R01 AG050595-09	40,894				
Aging Research - Washington University	Pass-Through	93.866	R24AG074915	20,540				
	Pass-Through	93.866	3R01AG057680	9,161				
Aging Research - National Institutes of Health	Pass-Through	93.866	R56AG076145	72,818				
Aging Research - Washington University	Pass-Through	93.866	P01AG078106	36,382				
Aging Research - Drexel	Pass-Through	93.866	5R01AG081116-05	6,060				
Total for Assistance Listing Number 93.866 Pass-Through				194,905				
Vision Research - Board of Trustees University of Illinois	Pass-Through	93.867	R01EY033761	88,220				
Maternal and Child Health Services Block Grant to the States - Northwestern University	Pass-Through	93.994	36380001 K/B04MC45211	12,285				
Subtotal for Department of Health and Human Services Pass-Through				5,747,874	13,397			
Total for Department of Health and Human Services							27,733,884	
Total for Research and Development Cluster						4,285,609		34,817,564
TRIO Cluster								
TRIO - Talent Search	Direct	84.044A	P044A210477	284,136				
TRIO Upward Bound	Direct	84.047	P047A221362	199,941				
	Direct	84.047	PO47A221351	243,110				
	Direct	84.047	P047A221317	235,214				
Total for TRIO Cluster				962,401				962,401
Other Programs								
11 United States Department of Commerce (DOC)								
20129001-0000-003	Direct	11.UNK	20129001-0000-003	53,105				
Patent and Trademark Technical Information Dissemination	Direct	11.900	23220001-0000-000	110,994				
Subtotal for Department of Commerce Direct				164,099				
Total for Department of Commerce						164,099		164,099
12 United States Department of Defense (DOD)								
Basic, Applied, and Advanced Research in Science and Engineering	Direct	12.UNK	HM047620A0008	190,489				
Subtotal for Department of Defense Direct				190,489				
Total for Assistance Listing Number 12.UNK								
Total for Department of Defense						190,489		190,489
14 United States Department of Housing and Urban Development (HUD)								
Mission St Louis	Pass-Through	14.UNK	MOLHM0015-21	99,352				
Subtotal for Housing and Urban Development Pass-Through				99,352				
Total for Assistance Listing Number 14.UNK						99,352		99,352
Total for Housing and Urban Development								
17 United States Department of Labor (DOL)								
Occupational Safety and Health Susan Harwood Training Grants - Missouri Department of Higher Education and Workforce Development	Pass-Through	17.502	AA-34778-20-55-A-29	2,772				
Subtotal for Department of Labor Pass-Through				2,772				
Total for Assistance Listing Number 17.502						2,772		
Total for Department of Labor							2,772	
21 United States Department of the Treasury (TREAS)								
Equitable Sharing - State of Missouri	Pass-Through	21.016	SLFRP4542	913,377				
Subtotal for Department of the Treasury Pass-Through				913,377				
Total for Assistance Listing Number 21.016						913,377		913,377

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Promotion of the Humanities Professional Development	Direct	45.163	EH-288009-22	138,745				
Total for Assistance Listing Number 45.163				138,745				
Promotion of the Humanities Office of Digital Humanities	Direct	45.169	N/A	364				
	Direct	45.169	HAA-284849-22	109,679				
	Direct	45.169	HAA-296429-24	12,448				
	Direct	45.169	HAA-287674-22	104,313				
Subtotal for the National Endowment of the Humanities Direct				226,804				
Total for Assistance Listing Number 45.169						226,804		
Total for National Endowment of the Humanities							365,549	
66 United States Environmental Protection Agency (EPA)								
Brownfields Job Training Cooperative Agreements - St Louis Community College	Pass-Through	66.815	JT97780901	19,490				
Brownfields Job Training Cooperative Agreements - St Louis Community College	Pass-Through	66.815	JT97795501	25,602				
Subtotal for the Environmental Protection Agency Pass-Through				45,092				
Total for Assistance Listing Number 66.815						45,092		
Total for Environmental Protection Agency							45,092	
84 United States Department of Education (USDE)								
Supporting Effective Educator Development Grant Program	Direct	84.423A	S43A230056	371,218				
Subtotal for the Department of Education Direct				371,218				
COVID-19 - Elementary and Secondary Education Emergency Relief (ESSR) Fund - Anne Arundel County Public School System	Pass-Through	84.425D	22S-119	(4,983)				
Subtotal for the Department of Education Pass-Through				(4,983)				
Total for Assistance Listing Number 84.425						366,235		
Total for Department of Education							366,235	
93 United States Department of Health and Human Services (HHS)								
Washington University	Pass-Through	93.UNK	EA3191	1,301				
Subtotal for Department of Health and Human Services Pass-Through				1,301				
Total for Assistance Listing Number 93.UNK						1,301		
National Organizations of State and Local Officials	Direct	93.011	U3S42192	(954)				
Subtotal for Department of Health and Human Services Direct				(954)			(954)	
Area Health Education Centers - AT Still University of Health Science	Pass-Through	93.107	U77HP03042	9,302				
	Pass-Through	93.107	U7703042	43,136				
Subtotal for Department of Health and Human Services Pass-Through				52,438				
Total for Assistance Listing Number 93.107						52,438		
Maternal and Child Health Federal Consolidated Programs	Direct	93.110	T76MC35369	319,108	60,698			
Subtotal for Department of Health and Human Services Direct				319,108	60,698			
Maternal and Child Health Federal Consolidated Programs - University Hospitals Cleveland Medical Center	Pass-Through	93.110	U11MC43532	437,203	107,230			
Subtotal for Department of Health and Human Services Pass-Through				437,203	107,230			
Total for Assistance Listing Number 93.110						756,311		
Grants to Increase Organ Donations - Hennepin Healthcare Research Institute	Pass-Through	93.134	75R60220C00011	56,009				
	Pass-Through	93.134	75R60220C00011	59,516				
Subtotal for Department of Health and Human Services Pass-Through				115,525				
Total for Assistance Listing Number 93.134						115,525		
Nursing Workforce Diversity	Direct	93.178	D1930852	636,629	75,146			
Subtotal for Department of Health and Human Services Direct				636,629	75,146			
Total for Assistance Listing Number 93.178						636,629		
Graduation Psychology Education	Direct	93.191	D40HP33361-01-00	15,917	1,804			
Subtotal for Department of Health and Human Services Direct				15,917	1,804			
Total for Assistance Listing Number 93.191						15,917		
Substance Abuse and Mental Health Services_Protects of Regional and National Significance - Curators of the University of Missouri-St.Louis	Pass-Through	93.243	H79T1085748	31,479				
Substance Abuse and Mental Health Services_Protects of Regional and National Significance - MO Department of Mental Health	Pass-Through	93.243	AOC23380050	224,002				
Subtotal for Department of Health and Human Services Pass-Through				255,481				
Total for Assistance Listing Number 93.243						255,481		

SAINT LOUIS UNIVERSITY
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Agency/Program title/Pass through entity	Payment source	Assistance listing number	Award number	FY2024 expenditures	Awards passed through to subrecipients	Subtotal by program	Subtotal by agency	Subtotal by cluster/Other programs
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises - Missouri State University	Pass-Through	93.391	DH220051561	71,990				
Subtotal for Department of Health and Human Services Pass-Through				71,990				
Total for Assistance Listing Number 93.391						71,990		
Congressional Directives	Direct	93.493	CE146490	20,411				
	Direct	93.493	CE152492	2,048,119				
Subtotal for Department of Health and Human Services Direct				2,068,530				
Total for Assistance Listing Number 93.493						2,068,530		
Public Health Training Centers Program - University of Iowa	Pass-Through	93.516	UB6HP31688	107,407				
Subtotal for Department of Health and Human Services Pass-Through				107,407				
Total for Assistance Listing Number 93.516						107,407		
Grants for New and Expanded Services under the Health Center Program - Macoupin County Public Health	Pass-Through	93.527	H2ECS50205	4,047				
Subtotal for Department of Health and Human Services Pass-Through				4,047				
Total for Assistance Listing Number 93.527						4,047		
Mental and Behavioral Health Education and Training Grants	Direct	93.732	T98HP33470	17,795				
	Direct	93.732	MC1HP42100	467,066	10,439			
Subtotal for Department of Health and Human Services Direct				484,861	10,439			
Total for Assistance Listing Number 93.732						484,861		
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF) - Department of Health and Human Services Centers for Disease Control and Prevention - Missouri Department of Health & Senior Services	Pass-Through	93.758	01_6NB010T009260-01	9,642				
Subtotal for Department of Health and Human Services Pass-Through				9,642				
Total for Assistance Listing Number 93.758						9,642		
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement - Macoupin County Public Health	Pass-Through	93.912	GA1RH39572	24,644				
	Pass-Through	93.912	H7NRH45742	14,761				
	Pass-Through	93.912	GA142935	28,521				
Subtotal for Department of Health and Human Services Pass-Through				67,926				
Total for Assistance Listing Number 93.912						67,926		
HIV Emergency Relief Project Grants - City of St Louis	Pass-Through	93.914	H8900033	190,885				
	Pass-Through	93.914	H8900033	(525)				
	Pass-Through	93.914	H8900033	118,800				
Subtotal for Department of Health and Human Services Pass-Through				309,160				
Total for Assistance Listing Number 93.914						309,160		
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease - Washington University	Pass-Through	93.918	H76HA07849	(190)				
	Pass-Through	93.918	H76HA07849	57,763				
Subtotal for Department of Health and Human Services Pass-Through				57,573				
Total for Assistance Listing Number 93.918						57,573		
Special Projects of National Significance - Washington University	Pass-Through	93.928	H97HA39755	(3,259)				
	Pass-Through	93.928	H97HA39755	38,692				
Subtotal for Department of Health and Human Services Pass-Through				35,433				
Total for Assistance Listing Number 93.928						35,433		
PPHF Geriatric Education Centers	Direct	93.969	U1QHP28716	890,915	240,035			
Subtotal for Department of Health and Human Services Direct				890,915	240,035			
Total for Assistance Listing Number 93.969						890,915	5,940,132	
Disaster Grants	Direct	97.036		1,204,691				
Subtotal for Department of Homeland Security Direct				1,204,691				
Total for Assistance Listing Number 97.036						1,204,691		
Total for Department of Homeland Security							1,204,691	
Total for Other Programs					495,352			8,087,097
Total Expenditures of Federal Programs					\$ 4,780,961			\$ 171,344,794

SAINT LOUIS UNIVERSITY

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2024

(1) Summary of Significant Accounting Policies and Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of Saint Louis University (the University) under programs funded by the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200 Uniform Guidance Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Schedule has been prepared on the accrual basis of accounting. Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position or changes in net assets of the University.

For purposes of the Schedule, federal awards include all grants and contracts entered into directly between the University and agencies and departments of the federal government, as well as federal funds passed through to the University by other recipients.

(2) Indirect Cost Rates

Expenditures for federal programs are recognized using the cost accounting principles contained in the Uniform Guidance, Subpart E-Cost Principles. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures include a portion of costs associated with general University activities (facilities and administrative costs or indirect costs), which are allocated to federal awards under negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2024, were based on predetermined fixed rates up to 51.5% negotiated with the University’s cognizant federal agency, the U.S. Department of Health and Human Services, and are included as a component of the expenditures in the Schedule. The University has not elected to use a 10% de minimis cost rate provided for in the Uniform Guidance.

(3) Loan Programs

The University participates in various loan programs. Certain loan programs are considered to be a component of the student financial assistance cluster. The following schedule represents loans outstanding of the University as of June 30, 2024:

	Assistance listing number	Outstanding balance
Federal Perkins Loan Program	84.038	\$ 2,809,470
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	282,965
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	467,311
Nursing Student Loans	93.364	563,565
Nurse Faculty Loan Program	93.264	500,197
Total – Student Financial Assistance Cluster Loans Outstanding		\$ 4,623,508

SAINT LOUIS UNIVERSITY

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2024

The following schedule represents loans disbursed by the University for the year ended June 30, 2024:

	<u>Assistance listing number</u>		<u>Loans disbursed</u>
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	\$	50,000
Nursing Student Loans	93.364		56,473
Nurse Faculty Loan Program	93.264		<u>136,649</u>
Total – Student Financial Assistance Cluster Loans Disbursed		\$	<u><u>243,122</u></u>

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

(1) Summary of Auditors' Results

- (a) Type of report issued on whether the consolidated financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the consolidated financial statements:
 - Material weaknesses: **No**
 - Significant deficiencies: **None reported**
- (c) Noncompliance material to the consolidated financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
 - Material weaknesses: **Yes**
 - Significant deficiencies: **Yes**
- (e) Type of report issued on compliance for major programs:
 - Research & Development Cluster: Various Assistance Listing numbers – **Unmodified Opinion**
 - Student Financial Assistance Cluster: Various Assistance Listing numbers – **Unmodified Opinion**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (g) Major programs:
 - Research & Development Cluster: Various Assistance Listing numbers
 - Student Financial Assistance Cluster: Various Assistance Listing numbers
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee: **No**

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

None

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

(3) Findings and Questioned Costs Relating to Federal Awards

Finding 2024-001

Federal Program Title	Student Financial Assistance Cluster (SFA)
Assistance Listing No.	84.268; 84.063
Federal Agency	U.S. Department of Education (USDE)
Federal Award Numbers	P268K241755, P063P231755
Grant Award Periods	June 1, 2023 to June 30, 2024
Compliance Requirement	Reporting

Criteria:

Per OMB No. 1845-0039, an institution is required to submit Pell disbursement records to the Common Origination and Disbursement (COD). The disbursement record reports the actual disbursement date and the amount of the disbursement.

In accordance with Volume 4, Chapter 2 of the Federal Student Aid Handbook, an institution must submit Direct Loan and Pell Grant disbursement records to the COD no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement.

Additionally, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, (2 CFR 200) section 303(a) states that a nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

During our testing of 52 students under the Federal Direct Loan (FDL) program totaling \$151,584, we noted the following:

- The academic end date reported to the COD for FDL disbursements (totaling \$46,717) to 4 students was not accurate. Specifically, the date reported was 2 to 5 days later than the actual academic end date.
- The student year reported to the COD for FDL disbursements (totaling \$8,933) to 1 student was not accurate. Specifically, the academic year reported was year 2 when the actual academic year was year 1.
- The FDL disbursements (totaling \$11,313) to 2 students was not reported to the COD within the 15 days as required.

During our testwork of 8 students under the Pell program totaling \$17,469 we noted the following:

- The Pell disbursements (totaling \$6,138) to 4 students was not reported to the COD within 15 days as required.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

Management performed a comparison of all disbursements of FDL and Pell during fiscal year 2024 compared to the reporting to the COD. This report shows noncompliance of 1,539 Pell disbursements submitted late as of July 22, 2024, out of 4,634 total Pell disbursements (33% of population) and 193 FDL disbursements submitted late or not submitted as of July 22, 2024, out of 19,115 total FDL disbursements (1% of the population).

Further, we noted the University did not have adequately designed controls in place to ensure that Pell and FDL disbursement data was accurately reported to the COD and reported within required timeframes.

Questioned Cost:

There are no questioned costs.

Cause:

In discussing these conditions with University management, they stated that capacity issues to resolve errors that were not accepted based on the original disbursement record submissions resulted in reporting corrected disbursement records to the COD later than the 15-day requirement.

Possible Asserted Effect:

Failure to report Pell and FDL data to the COD accurately and within required timeframes results in noncompliance with program requirements and inhibits the ability of the USDE to monitor Pell and FDL program requirements impacted by this data.

Repeat Finding:

A similar finding was reported in prior year as finding number 2024-003.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend the University review its internal control procedures and implement additional management review procedures to ensure data is accurately reported to the COD within the required timeframes.

View of Responsible Official:

We agree with the findings outlined in the audit report and view this as a two-part issue. First, we believe the inaccuracies identified in the academic end date and student year reporting were isolated errors, which have not been a historical issue for the University. Second, the delays in reporting Pell and Federal Direct Loan disbursements to the COD were due to capacity challenges, including staffing shortages that impacted our ability to resolve rejected submissions within the required timeframe.

To address these issues, we are taking proactive steps to strengthen our processes and ensure future compliance. These include efforts to fully staff our team, engaging an outside consulting firm to conduct a compliance and best practices review, and increasing funding for professional development to enhance staff expertise and efficiency.

We remain confident in the overall accuracy and integrity of our processes and are committed to implementing improvements to ensure timely and accurate reporting to the COD moving forward.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

Contact Name: Alex DeLonis, Assistant Vice President for Student Financial Services

Contact Telephone Number: 314-977-2353

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

Finding 2024-002

Federal Program Title	Student Financial Assistance Cluster (SFA)
Assistance Listing No.	84.268
Federal Agency	U.S. Department of Education (USDE)
Federal Award Number	P268K241755, P063P231755, P007A232375, P033A232375, P038A022375, P379T241755, 2 E01HP27037-03-00, E36HP24351-01-02, E26HP17948-01-01, E4CHP27328-04-00
Grant Award Periods	June 1, 2023 to June 30, 2024
Compliance Requirement	Special Tests & Provisions - Verification

Criteria:

In accordance with Title 34 U.S. Code of Federal Regulations Part 668, *Student Assistance General Provisions*, Subpart E, *Verification and Updating of Student Aid Application Information*, (34 CFR 668) section 53(a) states an institution must establish and use written policies and procedures for verifying an applicant's FAFSA information in accordance with the provisions. Section 53(c) states an institutions procedure must provide that an applicant whose FAFSA information is selected for verification is required to complete verification before the institution exercises any authority under section 479A(a) of the Higher Education Act (HEA) to make changes to the applicant's cost of attendance or to the values of the data items required to calculate the expected family contribution (EFC).

The Central Processing System (CPS) selects which applications are to be verified, but institutions have the authority to verify additional students. Institutions must report the verification results for any student whom the institution (1) received an ISIR with tracking flag V4 or V5 as selected by CPS and (2) requested verification documentation.

Additionally, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (2 CFR 200) section 303(a) states that a nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

During our testing of 40 students selected for verification totaling \$626,831 of disbursed title IV funds, we noted the following:

- The US income taxes paid – parent and Education tax credits – parent reported to CPS for a V1 verification (totaling \$10,667 of disbursed title IV funds) for one student was not accurate.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

- The identity / statement of education purpose was not reported to CPS for V4/V5 verification (totaling \$363,813 of disbursed title IV funds) for twenty-one students. Upon further review by the University, all of the V4/V5 students selected by CPS, a total of 130 students, (totaling \$2,425,028 of disbursed title IV funds) did not have the identity / statement of education purpose submitted to the CPS during fiscal year 2024.

Further, we noted the University did not have adequate controls in place to ensure that V1 and V4/V5 verification data was reported to the CPS.

Questioned Cost:

There are no questioned costs.

Cause:

In discussing these conditions with University management, they stated that capacity issues contributed to the inaccurate V1 submission and V4/V5 verifications not being submitted to the CPS.

Possible Asserted Effect:

Failure to accurately and completely submit student verification information to the CPS could result in Title IV funds being awarded and disbursed to student's that are not eligible.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend the University strengthen processes and internal controls to ensure the University has effective internal controls in place to ensure verification are being completely and accurately submitted to the CPS.

View of Responsible Official:

We agree with the findings outlined in the audit report. Historically, the University has maintained strong compliance with verification requirements, and we are confident that these issues are isolated occurrences.

To address the conditions identified, we are taking immediate and proactive steps to strengthen our internal controls and processes. These include enhancing staffing capacity, providing additional training, and implementing more robust checks and balances to ensure all verification information is accurately and completely submitted to the CPS. We have also engaged an outside consultant to conduct a comprehensive compliance review, ensuring alignment with federal requirements and best practices. Additionally, we are increasing funding for professional development to equip our staff with the skills and knowledge necessary to maintain compliance and ensure the integrity of our processes.

Regarding timely submission to CPS, we affirm that all affected students' eligibility was accurately determined, and no Title IV funds were disbursed to ineligible students. We remain committed to maintaining the integrity of the Title IV programs and will take the necessary steps to prevent future occurrences.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

Contact Name: Alex DeLonis, Assistant Vice President for Student Financial Services

Contact Telephone Number: 314-977-2353

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

Finding 2024-003

Federal Program Title	Student Financial Assistance Cluster (SFA)
Assistance Listing No.	84.268; 84.063
Federal Agency	U.S. Department of Education (USDE)
Federal Award Numbers	P268K241755, P063P231755
Grant Award Periods	June 1, 2023 to June 30, 2024
Compliance Requirement	Special Tests & Provisions - Enrollment Reporting

Criteria:

Per 34 CFR 690.83(b)(2) and 34 CFR 685.309, institutions are required to report enrollment information under the Pell grant and the Direct and Federal Family Education Loan (FFEL) loan programs via the National Student Loan Data System (NSLDS) (*OMB No. 1845-0035*). Institutions must review, update, and certify student enrollment statuses, program information, and effective dates that appear on the Enrollment Reporting Roster file or on the Enrollment Maintenance page of the NSLDS Professional Access (NSLDSFAP) website. There are two categories of enrollment information, "Campus Level" and "Program Level," both of which need to be reported accurately and have separate record types.

When a Direct Loan was made to or on behalf of a student who was enrolled or accepted for enrollment at the institution, and the student ceased to be enrolled on at least a halftime basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or a student who is enrolled at the institution and who received a loan under Title IV has changed his or her permanent address, the institution must report the change in its next updated Enrollment Reporting Roster file (due within 60 days of the change).

Additionally, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (2 CFR 200) section 303(a) states that a nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

During our testing of 40 students with enrollment changes identified, we noted the following:

- The enrollment status, enrollment effective date and CIP code reported to the NSLDS for 1 student was not accurate. Specifically, the enrollment status was reported as withdrawn when the actual enrollment status of graduated, enrollment effective date was reported as December 16, 2023 when the actual enrollment effective date was December 17, 2023 and CIP code was reported as 520213 when the actual CIP code was 410101.
- The enrollment changes for 3 students were not reported to the NSLDS within 60 days as required. The enrollment changes were reported between 62 to 79 days after the University became aware of the change.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

- The program beginning dates reported to the NSLDS for 16 students was not accurate.
- The program length reported to the NSLDS for 1 student was not accurate. Specifically, the program length was reported as 1 year when the actual program length was 3 years.

Further, we noted the University's controls were not operating effectively to ensure that enrollment changes were accurately reported to the NSLDS and reported within required timeframes.

Questioned Cost:

There are no questioned costs.

Cause:

In discussing these conditions with University management, the inaccurate data reported was caused by human input error and not timely updating all systems after resolving NSC error reports. Further, the delayed timing in reporting was caused by certain filtering issues related to Tableau reports used to identify withdrawn students to be reported.

Possible Asserted Effect:

Failure to report enrollment information data to the NSLDS accurately and within required timeframes results in noncompliance with program requirements and inhibits the ability of the USDE to monitor enrollment status impacted by this data.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend the University review its internal control procedures and implement additional review procedures to ensure data is accurately reported to the NSLDS and within required timeframes.

View of Responsible Official:

We accept the findings noted in the audit and appreciate the recommendations provided. While we acknowledge the errors identified, we believe these were isolated instances rather than systemic issues.

To address these findings, the University is committed to increasing staffing levels and enhancing training programs to reduce the likelihood of human input errors and ensure the timely resolution of system updates. Additionally, we are actively reviewing and revising our internal control procedures, including:

- Strengthening review processes to verify the accuracy of enrollment data reported to the NSLDS.
- Enhancing the functionality of Tableau reports to avoid filtering issues and improve the identification of withdrawn students requiring reporting.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

We recognize the importance of accurate and timely reporting to the NSLDS to maintain compliance with program requirements and support the USDE's ability to monitor enrollment status. These corrective actions will help us address the root causes of the issues identified and prevent recurrence in the future.

Contact Name: Alex DeLonis, Assistant Vice President for Student Financial Services

Contact Telephone Number: 314-977-2353

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

Finding 2024-004

Federal Program Title	Student Financial Assistance Cluster (SFA)
Assistance Listing No.	84.268
Federal Agency	U.S. Department of Education (USDE)
Federal Award Numbers	P268K241755
Grant Award Periods	June 1, 2023 to June 30, 2024
Compliance Requirement	Special Tests & Provisions - Disbursements to or on Behalf of Students

Criteria:

In accordance with Title 34 U.S. Code of Federal Regulations Part 668, *Student Assistance General Provisions* (34 CFR 668) section 165(a) states that before an institution disburses title IV, Higher Education Act of 1965, as amended (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parents can expect to receive under each title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans.

Additionally, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (2 CFR 200) section 303(a) states that a nonfederal entities to, among other things, establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Conditions Found:

We noted the University did not have appropriate monitoring controls in place to ensure the University sent required award notifications to students prior to title IV funds being accepted and disbursed.

During our testing of 52 student disbursements under the FDL program totaling \$151,584, we noted the University did not send an award letter notification to 2 students (with loan disbursements of \$6,213) and sent an award letter notification subsequent to the first disbursement of the award year for 4 students (with loan disbursements of \$23,748).

Management performed a review comparing the date of all award notifications sent to Direct Loan borrowers during fiscal year 2024 to the date of Direct Loan disbursements made by the University. Management's review identified 190 (3.6% of the population) Direct Loan award notifications submitted to Direct Loan borrowers subsequent to the date of the Direct Loan disbursement out of 5,237 total Direct Loan disbursements made during fiscal year 2024.

Questioned Cost:

There are no questioned costs.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

Cause:

In discussing these conditions with University management, they stated that capacity issues resulted in award notifications not being sent to students prior to disbursement.

Possible Asserted Effect:

Failure to notify a parent or student of the anticipated award awarded for the fiscal year results in noncompliance with FDL program requirements.

Repeat Finding:

A similar finding was not reported in prior year.

Statistical Sampling:

The sample was not intended to be, and was not, a statistically valid sample.

Recommendation:

We recommend the University review its system of internal control to ensure award notifications are made as required by FDL program regulations.

View of Responsible Official:

We acknowledge the finding regarding award notifications being sent to students after Title IV Direct Loan funds were disbursed in certain instances during the audit period. While the instances noted represent a small percentage of our total population (3.6%), we take compliance with federal regulations seriously and are committed to ensuring all required notifications are provided in a timely manner.

The issue arose due to occasional manual intervention by staff to expedite disbursements for the benefit of students, such as addressing urgent financial needs, which moved faster than our automated system's weekly aid offer notification process. Our current operational capacity limits the frequency of aid offer notifications to once per week, which created a gap when disbursements were accelerated manually.

We are in the process of revising our disbursement process to ensure that all Title IV aid disbursements are held until the corresponding aid offer notification has been sent. This will eliminate any timing gaps between the notification process and disbursements.

We have reinforced training for staff to emphasize the importance of adhering to the revised disbursement timeline. This training includes guidance on managing exceptions and prioritizing compliance in the aid process.

While we currently lack the capacity to send aid notifications daily, we are conducting a review of our automated processes to explore solutions for increasing the frequency of aid offer notifications. This may include evaluating potential system enhancements or resource reallocation to support more frequent notifications.

We have implemented additional internal monitoring procedures to regularly review the timing of aid offer notifications and disbursements. This will ensure ongoing compliance and allow for prompt identification and resolution of any discrepancies.

SAINT LOUIS UNIVERSITY
Schedule of Findings and Questioned Costs
Year ended June 30, 2024

The University is committed to maintaining compliance with all federal regulations and ensuring transparency in our financial aid processes. By implementing these corrective actions, we are confident that the risk of future noncompliance has been minimized.

Contact Name: Alex DeLonis, Assistant Vice President for Student Financial Services

Contact Telephone Number: 314-977-2353