

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Single Audit Report
For the Year Ended June 30, 2014

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Audit in Accordance with OMB A-133
June 30, 2014

Table of Contents

	PAGE
Report of Independent Auditors 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	1-2
Report of Independent Auditors 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 OMB Circular A-133	3-5
Schedule of Expenditures of Federal Awards	7-22
Notes to the Schedule of Expenditures of Federal Awards	23-25
Schedule of Findings and Questioned Costs	27-29

This page intentionally left blank

REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 (continued)

Opinion on Each Major Federal Program

• ' — " ' ' < • < ' • á - Š ‡ • < ~ ‡ " • < - > ' ^ ž f • • f ... ' • ' ž < ‡ † á < • f ž ž • f - ‡ " < f ž " :

This page intentionally left blank

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

CFDA	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	
STUDENT FINANCIAL AID			
Department of Education			
Office of Student Financial Assistance Programs			
84.007	Federal Supplemental Educational Opportunity Grants		\$ 651,674
84.033	Federal Work - Study Program		800,621
84.063	Federal Pell Grant Program		24,619,901
84.268	Federal Direct Student Loans		68,697,568
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		14,851
84.408	Postsecondary Education Scholarships for Veteran's Dependents		2,495
TOTAL STUDENT FINANCIAL AID			94,787,110
RESEARCH AND DEVELOPMENT			
Department of Agriculture			
10.000	National Atmospheric Deposition Program Precipitation Analysis and Monitoring	G00005850	836
	Soil Contributions to Watershed Functions: Soil Hydrology and Biogeochemistry	G00005873	26,995
	Flux and fate of carbon in terrestrial and aquatic ecosystem at the ocean margin of the Alaskan perhumid coastal temperate rainforest	G00008893	17,798
	A characterization of the specialty wood products market in Southeast Alaska	G00008916	20,376
	Monitoring with Forest Inventory and Analysis in Tanana Valley State Forest	G00009133	43,406
Animal and Plant Health Inspection Service			
10.025	Plant and Animal Disease, Pest Control, and Animal Care		104,220
National Institute of Food and Agriculture			
10.200	Grants for Agricultural Research, Special Research Grants		33,819
10.202	Cooperative Forestry Research		509,552
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		830,255
10.216	1890 Institution Capacity Building Grants		23,444
10.225	Community Food Projects		
	Pass-through Mississippi State University	018000-321470-14	79
10.228	Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants		372,373
10.310	Agriculture and Food Research Initiative (AFRI)		527,557
	Pass-through University of Hawaii	MA110010 / Z986079-01	565,195
Foreign Agricultural Service			
10.604	Technical Assistance for Specialty Crops Program		115,999

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
Natural Resources Conservation Service			
10.901	Resource Conservation and Development		3,734
10.903	Soil Survey		110,851
Total Department of Agriculture			3,358,813
Department of Commerce			
National Oceanic and Atmospheric Administration (NOAA)			
11.008	NOAA Mission-Related Education Awards		19,077
11.012	Integrated Ocean Observing System (IOOS)		
	Pass-through Alaska Ocean Observing System	H2300-50	136,542
	Pass-through Alaska Ocean Observing System	H2300-51	104,674
	Pass-through Alaska Ocean Observing System	H2300-52	156,920
	Pass-through Alaska Ocean Observing System	H2300-59	157,153
	Pass-through Alaska Ocean Observing System	H2300-64	117,869
	Pass-through Alaska Ocean Observing System	H2300-65	27,179
	Pass-through Alaska Ocean Observing System	H2300-66	4,774
11.417	Sea Grant Support		178,238
11.419	Coastal Zone Management Administration Awards		
	Pass-through State of Alaska	1145124	30,368
11.420	Coastal Zone Management Estuarine Research Reserves		39,131
11.430	Undersea Research		157,156
11.431	Climate and Atmospheric Research		817,078
11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		2,330,116
11.438			

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA

FEDERAL PROGRAM TITLE

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	Pass through Alaska Immigration Justice Project	2012-VF-GX-K023	92,515
Total Department of Justice			362,598
Department of Transportation			
Federal Highway Administration			
20.200	Highway Research and Development Program		199,097
20.215	Highway Training and Education		10,000
Research and Innovative Technology Administration			
20.701	University Transportation Centers Program		823,155
	Pass-through University of Washington	NO. 739439	303,556
20.931	Transportation Planning, Research and Education		3,918
	Pass through University of Massachusetts Lowell	S58100000021356	21,000
Total Department of Transportation			1,360,726
National Aeronautics and Space Administration			
43.000	Alaska's NASA EPSCoR Program	G00004248	1,371
	Heating and Acceleration of the Solar Wind and Corona by Anisotropic MHD and Hall MHD Turbulence	G00005062	4,600
	Physical and Geologic Investigations of the Surface Materials Along the MER Traverses: Continuation of Co- I support to the Mars Exploration Rovers Participating Scientist Program (NNH05ZDA001N-MERPS)	G00005454	27,001
	An Investigation of Surface Excavation and Mobility, and Volatile Transport in Regolith at the Poles and Pass-through The John Hopkins University	957706 / G00005724	(3,345)

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA

FEDERAL PROGRAM TITLE

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
47.078	Polar Programs		14,413,368

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	Pass-through University of California	7064267	6,558
81.087	Renewable Energy Research and Development		2,203,202
	ARRA - Renewable Energy Research and Development		240,020
	Pass through Aleutian Pribilof Islands Association Inc.	AGREEMENT DATED 9/10/12	(1,498)
81.089	Fossil Energy Research and Development		105,223
Total Department of Energy			<u>4,821,421</u>
Architectural and Transportation Barriers Compliance Board			
88.001	Architectural and Transportation Barriers Compliance Board		
	Pass-through University of San Francisco	201121454-19-2	<u>8,536</u>
Denali Commission			
90.100	Denali Commission Program		<u>121,844</u>
Department of Health and Human Services			
93.000	NIAID Centers of Excellence for Influenza Research and Surveillance		
	Pass-through Mount Sinai School of Medicine	0258-0511 / G00009368	31,934
Administration for Community Living			
93.048	ARRA - Special Programs for the Aging Title IV and Title II Discretionary Projects		204,930
National Institutes of Health			
93.113	Environmental Health		
	Pass-through Alaska Community Action on Toxics	NIEHS R01 UAA	73,228
93.172	Human Genome Research		319,238
National Institutes of Health			
93.242	Mental Health Research Grants		383,157
Substance Abuse and Mental Health Services Administration			
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		143,290
	Pass-through Bristol Bay Area Health Corporation	DWT 21080151V3 0021048-000153	15,937
	Pass-through Rural Alaska Community Action Program	51UD1TI023541-03 CP1327	31,905
Centers for Disease Control and Prevention			
93.262	Occupational Safety and Health Program		194,048
	Pass-through University of Washington	756721	9,293
National Institutes of Health			
93.273	Alcohol Research Programs		73,926
93.279	Drug Abuse and Addiction Research Programs		271,714
	Pass through Northwest Indian College	24216	66,799

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
National Institutes of Health			
93.307	Minority Health and Health Disparities Research		538,922
93.310	Trans-NIH Research Support		101,275
93.389	National Center for Research Resources		170,609
93.393	Cancer Cause and Prevention Research		7,900
Administration for Children and Families			
93.605	Family Connection Grants		
	Pass through OnTrack, Inc.	AGREEMENT DATED 1/19/2010	4,000
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		492,457
National Institutes of Health			
93.701	ARRA - Trans-NIH Recovery Act Research Support		52,620
93.702	ARRA - National Center for Research Resources, Recovery Act Construction Support		101,771
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		19,249
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		90,346
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		388,668
93.855	Allergy, Immunology and Transplantation Research		
	Pass through Blood Center of Wisconsin, Inc.	0176-81148	(494)
93.859	Biomedical Research and Research Training		3,275,390
	Pass through University of Washington	743856	2,332
	Pass through University of Washington	5 U01 GM092676-04	224,465

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA

FEDERAL PROGRAM TITLE

PASS-THROUGH ID#/GRANT # EXPENDITURES

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

CFDA

NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
	Pass-through Consortium for Ocean Leadership	SA #13-22	2,341
11.012	Integrated Ocean Observing System (IOOS)		
	Pass through Alaska SeaLife Center	SUB-AWARD NO H2300.56	37,994
Economic Development Administration			
11.303	Economic Development - Technical Assistance		131,692
National Oceanic and Atmospheric Administration			
11.417	Sea Grant Support		1,191,122
11.439	Marine Mammal Data Program		1,863
11.452	Unallied Industry Projects		30,486
11.472	Unallied Science Program		55,464
National Telecommunications and Information Administration			
11.557	ARRA - Broadband Technology Opportunities Program (BTOP)		

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
The Bureau of Ocean Energy Management, Regulation, and Enforcement			
15.421	Alaska Coastal Marine Institute		61,312
Fish and Wildlife Service			
15.649	Service Training and Technical Assistance (Generic Training)		51,726
15.668	Coastal Impact Assistance Program		
	Pass-through State of Alaska	10-CIAP-021	98,565
	Pass-through State of Alaska	1021200	238,921
15.669	Cooperative Landscape Conservation		10,393
U.S. Geological Survey			
15.820	National Climate Change and Wildlife Science Center		5,411
National Park Service			
15.904	Historic Preservation Fund Grants-In-Aid		4,347
15.944	Natural Resource Stewardship		4,239
15.946	Cultural Resources Management		8,660
Total Department of the Interior			<u>1,661,384</u>
Department of Justice			
16.000	Federal Equitable Sharing UAFPD	G00006407	23,321
Office of Juvenile Justice and Delinquency Prevention			
16.726	Juvenile Mentoring Program		
	Pass-through National 4H Council	AGREEMNT SIGNED 1/13/14	26,039
Total Department of Justice			<u>49,360</u>
Department of Labor			
Employment Training Administration			
17.282	Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		1,411,036
	Pass-through Tyler Junior College	MOU DATED 4/17/13	285,373
Mine Safety and Health Administration			
17.600	Mine Health and Safety Grants		18,104
Total Department of Labor			<u>1,714,513</u>
National Aeronautics and Space Administration			
43.000	Climate Change: NASA's Eyes on the Arctic		
	Pass-through Alaska Challenger Center for Space Science Technology Inc.	S12985 / G00006218	25,182
	NASA Earth and Space Science Fellowship Program		
	2010 Atmospheric Corrections in SAR Interferometry	G00006759	1,187
	The role of disturbance in the North American carbon budget project education outreach		
	Pass-through University of Tennessee, Knoxville	A11-0338-S001 / G00007213	15,286
43.001	Science		113,752
	Pass-through Jet Propulsion Laboratory	1499197	6,369
43.007	Space Operations		91,465
Total National Aeronautics and Space Administration			<u>253,241</u>

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA

FEDERAL PROGRAM TITLE

PASS-THROUGH ID#/GRANT # EXPENDITURES

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

CFDA NUMBER	FEDERAL PROGRAM TITLE	PASS-THROUGH ID#/GRANT #	EXPENDITURES
Office of Elementary and Secondary Education			
84.299	Indian Education - Special Programs for Indian Children		196,280
Office of Elementary and Secondary Education			
84.356	Alaska Native Educational Programs		2,941,453
	Pass-through Project GRAD Kenai Peninsula	MOA DATED 7-25-13	9,159
	Pass-through Project GRAD Kenai Peninsula	MOA DATED 7-24-13	6,266
	Pass-through Project GRAD Kenai Peninsula	MOA DTD 10/25/12	2,805
	Pass-through Project GRAD Kenai Peninsula	MOA DATED 10/08/12	1,659
	Pass-through Alaska Humanities Forum	5/4/2012	385,230
84.362	Native Hawaiian Education		
	Pass-through Pacific Tsunami Museum, Inc.	MOA PTM 09/01/10	19,474
84.365	English Language Acquisition Grants		182,456
Office of Postsecondary Education			
84.382	Strengthening Minority-Serving Institutions		349,394
84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education		371,260
Office of Innovation and Improvement			
84.411	Investing in Innovation (i3) Fund		3,798,085
Total Department of Education			19,945,265
Denali Commission			
90.100	Denali Commission Program		311,506
	Pass-through State of Alaska	EN746114 ADN740381	124,948
	Pass-through State of Alaska	EN 746116	89,880
Total Denali Commission			526,334
Department of Health and Human Services			
Centers for Disease Control and Prevention			
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance		452,843

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA

FEDERAL PROGRAM TITLE

University of Alaska
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

(1)

(2)

(3)

(4)

	Amounts Disbursed
Direct Subsidized Loan	\$ 23,931,286
Direct Unsubsidized Loan	39,926,073
Direct PLUS Loan	

University of Alaska
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Department of Transportation

cien14(ces Tw -6.65 , 8 25 Tdq47.050)Tj10.315 Tdq451,044e1s 30, 8 25 Tdq47.074

This page intentionally left blank

UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014

Section I Summary of Auditor's Results

Financial Statements

- ›'† ^ f — † < - " i • " † ' ' - < • • — † † ä • • ' † ^ < † †
- - † " • f Ž ... ' • - " Ž ' ~ † " ^ < • f • ... < f Ž " † ' ' - < • % ã
- x f - † " < f Ž ™ † f • • † • • † • < † † - ^ < † † ë ☒ ☐ • ' †
- x < % • < ^ < ... f • - † † ^ < ... < † ... > < † • < † † - < ^ † † ë ☒ • • † " † ' ' - † †
- ' • ... ' • ' Ž < f • ... † • f - † " < f Ž - ' ^ < • f • ... < f Ž • ☐ f - † • † • • • ' - † † ë

Federal Awards

- - † " • f Ž ... ' • - " Ž ' ~ † " • f œ " ^ † † † " f Ž ' " % " f • • ã
- x f - † " < f Ž ™ † f • • † • • † • < † † - ^ < † † ë ☐ ☒ • ' †
- x < % • < ^ < ... f • - † † ^ < ... < † ... > < † • < † † - ☒ † † ë ☐ • • † " † ' ' - † †
- › f — † < - ^ < † < • % • † < ... Ž ' • † † - Š f - f " † " † - < " † † - ' „ † " † ' ' - † †
- < • f " † f • ... † ™ < - Š • † ... - < ' • w s r f ' ☒ < " ... - f f ' æ s u u ë

Identification of Major Findings: (Awar) 0.219 0 Td [(Awar)

UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014

Section II Financial Statement Findings

FINDING 2014-004 Material Weakness in Internal

UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014

Section III Federal Award Findings and Questioned Costs

FINDING 2014 æ002- Reporting – Significant Deficiency in Internal Controls and Instances of Noncompliance

Federal Program – þ•þf”... Š f•þ þ~þž‘’•þ•- ž—•-þ”

Federal Agency– f”‘—•

Criteria – þþþ”fž <•f•... <fž þ’“–<•%o ••–” —... –<þ’“”þ“—<fþ-þþž> <fþþ-•þ•-<f••–fž <•-þ”<• ”þ’“–••’ žf-þ” –Šf• uf .t.š>”þ’“–þ’•%oŠþþþ’ä’^•þ–fž f•þ”þ’“–••Šfžž „þ•–„<--þþ •’ žf-þ”‘^šf•.šr”þf’”<f%oþþ”+Šþ’þ-šþ %o”þf-þä

Condition – Š <žþ •f•f%oþþ•– TM f• f TM f”þ ‘^ –Šþ ”þ’“–<•%o þþþþž <þ•á ’”þ••–”þ ”þ’“–<•%o TM f• ...‘•’žþ-þþ ^“ fžž %o”f•–• –<þž> ä

Context – —”<•%o ‘—” –þ•–<•%o ‘^ tw ”þ’“–•á x ”þ’“–• TM þþ •–„<--þþ f^–þ”

Effect – Šþ ”þ’“– TM f• •’– •–„<--þþ <• –Šþ ”þ’“–<þþ ^”f•þä

Cause– Šþ •<þ”•<-> þ<þ •’– fþšþþþ –‘ þ•–f „ž’šþþ<•%oþ”•þžž>...•–„’ž•<• ‘^þþþ”fž ^<•f•... <fž ”þ’“–•ä

Recommendation – þ ”þ...‘••þþþ –Šþ •<þ”•<-> <•’žþþþ– f •<þ”•<-> TM <þþ ”þþ”þ’“– ”þ’“–<þþ••–• ^“ þf... Š %o”f•– –‘ þžþþþþ–„þžž•ä•• f”þ ...‘

Views of responsible officials and planned corrective

þ’Ä ð’žþÀiÔÜi Ä ”þ ... Ä ó’p0PÀà’L @tÄ ”P0

