

Board of Trustees

Audit Committee

May 19, 2022 12:30 p.m.

Zoom Meeting – No Physical Location Available

The public is invited to view the meeting on YouTube. The link to the Board of Trustees YouTube Page can be found on the Board website: <https://www.maine.edu/board-of-trustees/>

AGENDA

12:30 – 1:30 p.m.

TAB 1 [CliftonLarsonAllen LLP \(CLA\) – 2021 Single Audit Results and 2022 Audit Planning](#)

1:30 – 1:35 p.m.

TAB 2 [University of Maine Foundation in the University System’s FY2022 Financial Statements](#)

1:35 – 1:45 p.m.

TAB 3 [UM Department of Athletics Agreed-Upon Procedures Report – FY2021 Overview](#)

1:45 p.m.

Executive Session

The Audit Committee will enter Executive Session under the provisions of: 1 MRSA Section 405 6-A and 6-C.

Action items within the Committee purview are noted in green.

Items for Committee decisions and recommendations are noted in red.

*Note: Times are estimated based upon the anticipated length for presentation or discussion of a particular topic.
An item may be brought up earlier or the order of items changed for effective deliberation of matters before the Committee.*

University of Maine System
Board of Trustees

AGENDA ITEM SUMMARY

NAME OF ITEM: CliftonLarsonAllen (CLA)– 2021 Single Audit Results and 2022 Audit Planning

INITIATED BY: David M. MacMahon, Chair

BOARD INFORMATION: X

BOARD ACTION:

BOARD POLICY:

Bylaws – Section 3

UNIFIED ACCREDITATION CONNECTION:

Supports central management and oversight of the University of Maine System’s audit.

BACKGROUND:

Brenda Scherer, National Director Student Financial Aid, and Liz Cook, Manager from CliftonLarsonAllen (CLA) will highlight the fiscal year 2021 Single Audit results as presented in the first section of the enclosed Auditor Presentation and the draft Single Audit report which is also included in the meeting materials.

Darla Reynolds, Director of Accounting, will be available to answer any questions the committee may have on the following meeting materials related to the fiscal year 2021 Single Audit:

- Summary Schedule of Prior Audit Findings (update on the FY20 findings)
- Corrective Action Plan (related to the FY21 findings)

Michael Johns, Principal with CLA will review the remainder of the enclosed Audit Presentation, discussing the following items:

- 2022 Audit Plan Overview;
- Management/Governance Input;
- New Auditing Standards;
- Higher Education Challenges;
- Emerging Issues; and
- New Accounting Standard

05/10/2022



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University of Maine System

2022 Audit Planning Meeting

May 19, 2022

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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2021 Single Audit Results

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Major Programs Tested in 2021

TRIO
Cluster

Coronavirus
Relief Fund
(CRF)

Student
Financial
Assistance
Cluster
(SFA)

Higher
Education
Emergency
Relief
Funds
(HEERF)



Audit Results

Opinion

- Unmodified Opinion on Compliance



Audit Results – CRF & TRIO Cluster

No Material Weaknesses

No Significant Deficiencies

No Recommendations to Report



Audit Results – SFA

No Material Weaknesses

Four Findings Considered Significant Deficiencies

- Common Origination Disbursement (COD) Reporting
- Eligibility and Certification Approval Report (ECAR)
- Student Refund Checks Outstanding Greater than 240 Days
- National Student Loan Database System Error Correcting

Management Letter Recommendations

- Return to Title IV (R2T4) Calculation
- Documentation of review processes (Pell reconciliations and professional judgment)



Audit Results – HEERF

No Material Weaknesses

No Significant Deficiencies

Management Letter Recommendation

- Reporting: Timeliness, Accuracy, and Internal Controls





2022 Professional Services

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Scope of Services and Deliverables

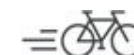
Opinion of the System's financial statements for the years ending June 30, 2022 and 2021

Report on internal controls, compliance and other matters in accordance with government auditing standards

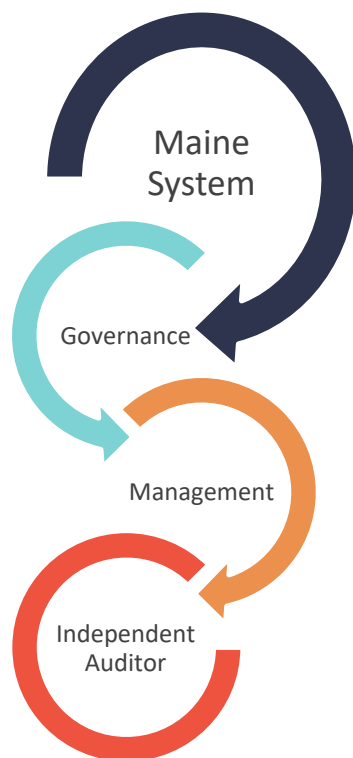
Report on major federal programs in accordance with the Uniform Guidance

Governance communication letter

Management letter (if necessary)



Audit Scope and Deliverables



Responsibilities of Parties Involved

Governance

Strategic Direction

Accountability, including financial reporting

Management

Internal Control

Accounting Policies

Management Decisions

Fair Presentation of Financial Statements

Programs to Prevent and Detect Fraud

Evaluate Ability to Continue as a Going Concern

Independent Auditor

Opinion on Fair Presentation of Financial Statements

Audit in Accordance with GAAS

Reasonable (a High Level), But Not Absolute, Assurance

Understanding of Internal Control

Risk-Based Audit Approach

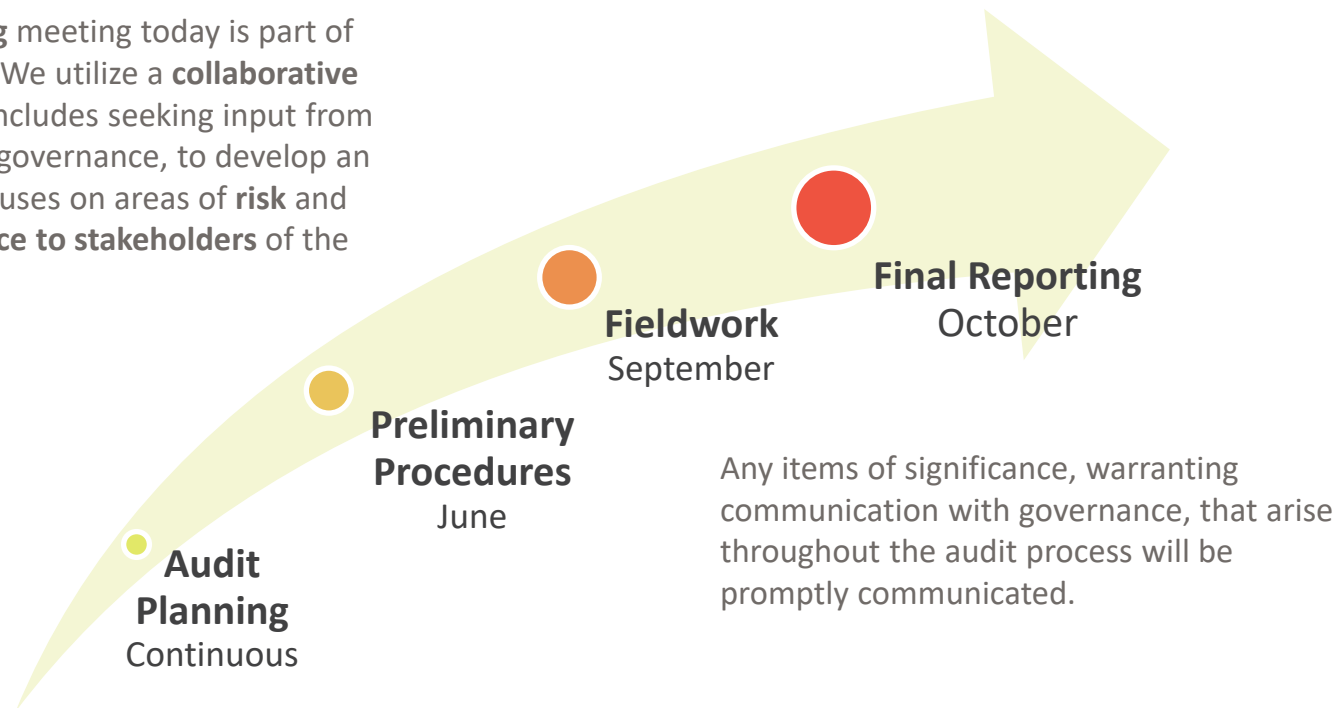
Evaluate Accounting Policies and Significant Accounting Estimates

Conclude Whether There is Substantial Doubt About the Entity's Ability to Continue as a Going Concern



Audit Plan Overview

The **audit planning** meeting today is part of the audit process. We utilize a **collaborative approach**, which includes seeking input from management and governance, to develop an audit plan that focuses on areas of **risk** and areas of **significance to stakeholders** of the Township.



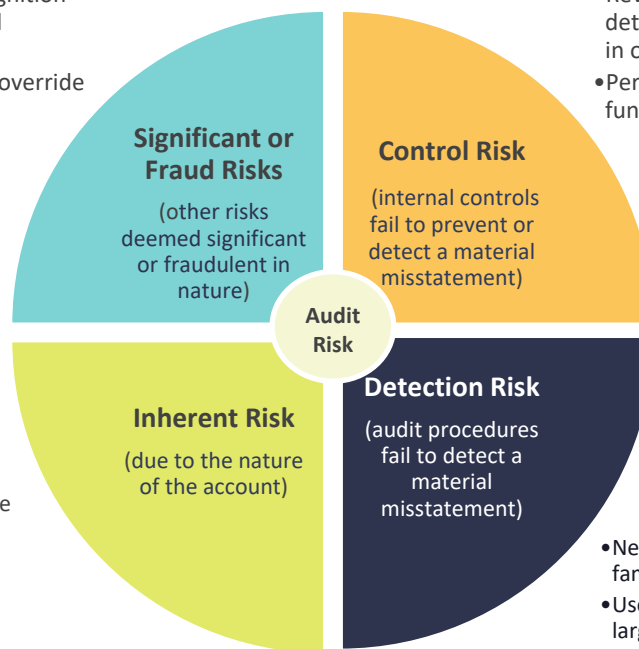
Audit Plan Overview (Cont.)

Audit Risk = the risk of an undetected material misstatement due to error or fraud.

Preliminary Risk Assessment to reduce the audit risk to an appropriately low level.

- Revenue recognition (exchange and nonexchange)
- Management override of controls

- Cash
- Grant compliance
- Investments
- Expenditures



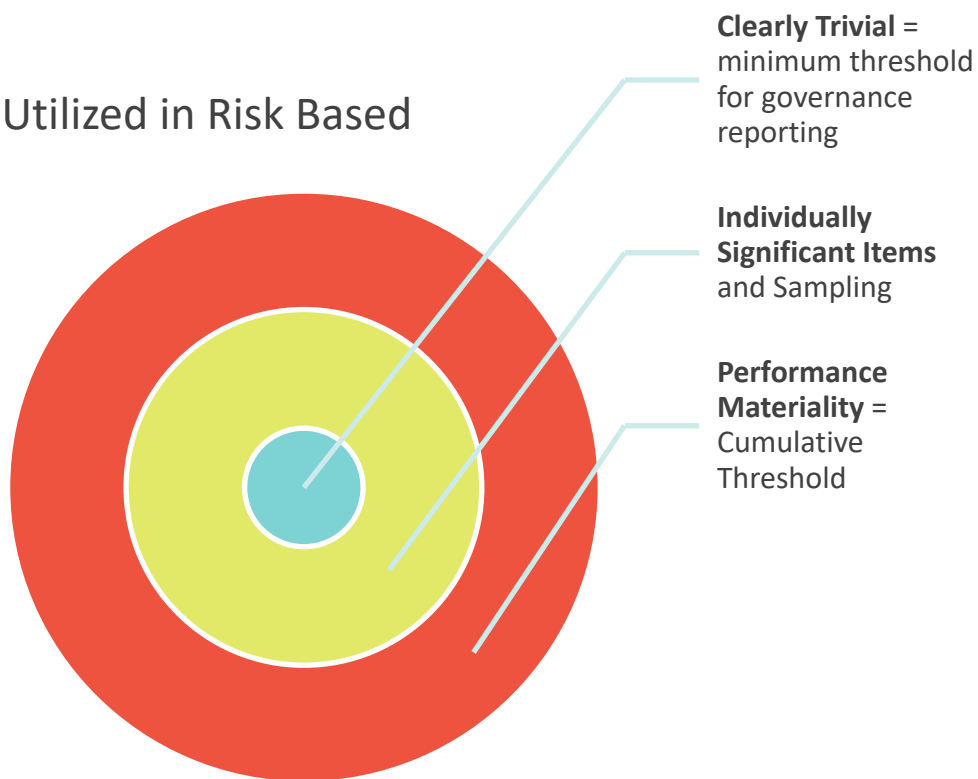
- Review design and determine whether placed in operation
- Perform tests to validate functionality as designed

- New tests annually to avoid familiarity with audit process
- Use of data analytics on large volumes of data



Audit Plan Overview (Cont.)

Materiality's Utilized in Risk Based Approach

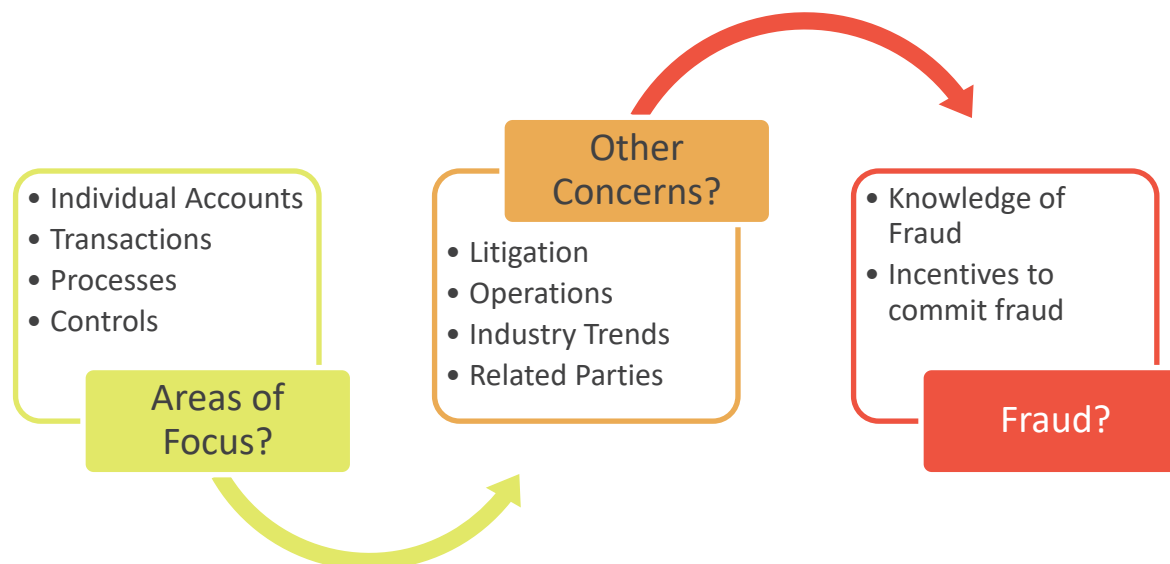


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Management/Governance Input

As independent auditors, we work **for** governance and work **with** management to accomplish the audit. Your input is valued as we develop our audit plan and approach.





New Auditing Standards

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What has changed?

Auditors' opinion

- Opinion section presented first
- State auditor is required to be independent and meet other ethical responsibilities
- Expanded description of auditors' responsibilities
- Responsibilities of management and auditor related to going concern



What has changed? (continued)

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities, the aggregate discretely presented component unit, and the aggregate remaining fund information of **the Forms and Letters - Audit**, as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise **the Forms and Letters - Audit's** basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the aggregate discretely presented component unit, and the aggregate remaining fund information of **the Forms and Letters - Audit**, as of June 30, 2022 and 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of **the Forms and Letters - Audit** and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **the Forms and Letters - Audit's** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Forms and Letters - Audit's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about **Forms and Letters - Audit's** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



What has changed? (continued)

Communicate significant risks to governance

Focus auditor attention on risks of misstatements in disclosures

Communicating views on significant unusual transactions

Communication of potential impact of uncorrected misstatement in future periods

Requirements enhanced related to related party transactions

Annual reports





Other Matters

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Higher Education Challenges

Program
profitability

Changing
demographics

Changing
technology
expectations

Cybersecurity and
data breaches

Enrollment
planning; modeling
for the future; and
sustainability

Succession
planning and key
position turnover

Inflation

Facilities



Emerging Issues - Cybersecurity



Policies

- Information security program
- Incident response plan



Risk Assessment

- Including penetration tests and vulnerability assessments



Security awareness training



Periodic assessments of third-party service providers



Report to governance on information security

New Regulations from Federal Trade Commission must be implemented by December 6, 2022



New Accounting Standard

GASB 87, *Leases*

Inventory all leases to determine:

New accounting requirements

New note disclosures

Do the agreements meet the definition of a lease

Lease term

Lease discount rate

Right to use lease asset

Lease liability

Qualitative and quantitative



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UNIVERSITY OF MAINE SYSTEM
SINGLE AUDIT COMPLIANCE REPORTS
(UNDER UNIFORM GUIDANCE)
YEAR ENDED JUNE 30, 2021

DRAFT

**UNIVERSITY OF MAINE SYSTEM
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YEAR ENDED JUNE 30, 2021**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees
University of Maine System
Orono, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of University of Maine System (the System) and the discretely presented component unit of the System, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise University of Maine System's basic financial statements, and have issued our report thereon dated November 30, 2021. The System is a component unit of the state of Maine. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

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

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

Board of Trustees
University of Maine System

Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Quincy, Massachusetts
November 30, 2021

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

Board of Trustees
University of Maine System
Orono, Maine

Report on Compliance for Each Major Federal Program

We have audited the University of Maine System's (the System) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the System's major federal programs for the year ended June 30, 2021. The System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the System's compliance.

Opinion on Each Major Federal Program

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Board of Trustees
University of Maine System

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-004. Our opinion on each major federal program is not modified with respect to these matters.

The System's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The System's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-001 through 2021-004, that we consider to be a significant deficiencies.

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

Board of Trustees
University of Maine System

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

We have audited the financial statements of the business-type activities, the aggregate discretely presented component unit of the System as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise System's basic financial statements. We issued our report thereon dated November 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CliftonLarsonAllen LLP

Quincy, Massachusetts
REPORT DATE

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Student Financial Assistance Cluster				
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grant		84.007	\$ -	\$ 5,688,552
Federal Work-Study Program		84.033	-	5,431,366
Federal Perkins Loan Program (note #5)		84.038	-	19,803,595
Federal Pell Grant Program		84.063	-	34,590,878
Federal Direct Student Loans		84.268	-	103,357,978
Total U.S. Department of Education			-	168,872,369
U.S. Department of Health and Human Services				
Nursing Student Loans (note #5) - Beginning Balance		93.364	-	2,239,884
Nursing Student Loans (note #5)		93.364	-	345,625
Total ALN 93.364			-	2,585,509
Total Student Financial Assistance Cluster			-	171,457,878
Economic Development Cluster				
U.S. Department of Commerce				
Investments for Public Works and Economic Development Facilities		11.300	-	2,382,889
Economic Adjustment Assistance		11.307	611,717	641,166
COVID-19 - Economic Adjustment Assistance		11.307	-	160,930
Total ALN 11.307			611,717	802,096
Total Economic Development Cluster			611,717	3,184,985
Fish and Wildlife Cluster				
U.S. Department of the Interior				
Passed-through:				
Maine Inland Fisheries and Wildlife				
Sport Fish Restoration Program	CT-09A-20190605*3717	15.605	-	24,721
Total ALN 15.605			-	24,721
Passed-through:				
Maine Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education	09A-20160726*281	15.611	-	62,526
Wildlife Restoration and Basic Hunter Education	CT-09A-20170725*346	15.611	-	35,408
Total ALN 15.611			-	97,934
Total Fish and Wildlife Cluster			-	122,655
Special Education Cluster				
U.S. Department of Education				
Passed-through:				
Maine Department of Education				
Special Education Grants to States	013-05A-3076-37-4099 / 013-05A-3049-12-4099	84.027A	-	48,936
Special Education Grants to States	013-05A-3076-37-4099 / 013-05A-3049-12-6401	84.027A	-	19,534
Special Education Grants to States	013-05A-3049-12-4099	84.027A	-	88,785
Special Education Grants to States	013-05A-3049-12-4099 / 010-05A-1450-75-4099	84.027A	-	82,587
Special Education Grants to States	013-05A-3049-12-4099	84.027A	-	30,425
Total Special Education Cluster			-	270,267
TRIO Cluster				
U.S. Department of Education				
TRIO Student Support Services		84.042	-	2,524,903
TRIO Talent Search		84.044	-	837,826
TRIO Upward Bound		84.047A	-	2,174,080
TRIO Upward Bound		84.047M	-	343,847
TRIO Upward Bound		84.047V	-	282,687
TRIO Educational Opportunity Centers		84.066	-	723,834
Total TRIO Cluster			-	6,887,177
U.S. Department of Health and Human Services				
Passed-through:				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	SUB CDO-21-4230	93.558	-	32,073
Temporary Assistance for Needy Families	SUB-CFS-19-1601A	93.558	-	18,609
Maine Department of Health and Human Services				
Temporary Assistance for Needy Families	CT-10A-20191023*1371	93.558	-	401,703
Total ALN 93.558			-	452,385
Passed-through:				
Maine Department of Health and Human Services				
COVID-19 - Child Care & Development Block Grant	NSN	93.575	-	3,580
COVID-19 - Child Care & Development Block Grant	NSN987	93.575	-	2,280
COVID-19 - Child Care & Development Block Grant	NSN988	93.575	-	2,280
COVID-19 - Child Care & Development Block Grant	NSN989	93.575	-	7,160
COVID-19 - Child Care & Development Block Grant	NSN991	93.575	-	3,580
Total ALN 93.575			-	18,880

See Notes to Schedule of Expenditures of Federal Awards.

(6)

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Medicaid Cluster				
U.S. Department of Health and Human Services				
Passed-through:				
AdCare Educational Institute of Maine, Inc.	NSC-60481	93.778	-	373,150
Medical Assistance Program				
Maine Department of Health and Human Services				
Medical Assistance Program	OMS-22-412	93.778	-	46
New Hampshire Department of Health and Human Services				
Medical Assistance Program	NSN-60741	93.778	-	300,708
Total Medicaid Cluster			-	673,904
Foster Grandparent/Senior Companion Cluster				
Corporation for National and Community Service				
Senior Companion Program		94.016	-	325,800
Total Foster Grandparent/Senior Companion Cluster			-	325,800
Research and Development Cluster:				
U.S. Department of Agriculture				
U.S. Department of Agriculture with No ALN		10.000	-	133,226
Passed-through:				
Battelle				
U.S. Department of Agriculture with No ALN	4000172408	10.000	-	7,838
P3NANO				
U.S. Department of Agriculture with No ALN	E18-23	10.000	-	47,141
Oregon State University				
U.S. Department of Agriculture with No ALN	J2285A-A	10.000	-	(1,197)
Total ALN 10.000			-	187,008
Agriculture Research Basic and Applied Research		10.001	-	2,090,981
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	6,606
Passed-through:				
Maine Department of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	20171107*1613	10.170	-	985
Specialty Crop Block Grant Program - Farm Bill	20181004*1237	10.170	-	15,339
Specialty Crop Block Grant Program - Farm Bill	20181004*1238	10.170	-	50,394
Specialty Crop Block Grant Program - Farm Bill	20181004*1241	10.170	-	2,291
Specialty Crop Block Grant Program - Farm Bill	20190913*0879	10.170	-	42,118
Specialty Crop Block Grant Program - Farm Bill	20190913*0880	10.170	-	11,949
Specialty Crop Block Grant Program - Farm Bill	20190913*0881	10.170	-	48,041
Specialty Crop Block Grant Program - Farm Bill	20190916*0885	10.170	-	2,913
Specialty Crop Block Grant Program - Farm Bill	20191223*1919	10.170	-	16,235
Specialty Crop Block Grant Program - Farm Bill	CT 01A 20200918*0999	10.170	-	885
Specialty Crop Block Grant Program - Farm Bill	CT 01A 20200918*1001	10.170	-	11,052
Specialty Crop Block Grant Program - Farm Bill	CT01A20200918*0996	10.170	-	35,298
Specialty Crop Block Grant Program - Farm Bill	CT01A20200918*0998	10.170	-	30,996
Maine Department of State				
Specialty Crop Block Grant Program - Farm Bill	CT01A20200918*0997	10.170	-	30,639
Total ALN 10.170			-	299,135
Grants for Agricultural Research, Special Research Grants		10.200	294,262	612,903
Passed-through:				
University of Rhode Island				
Grants for Agricultural Research, Special Research Grants	0008708/123120	10.200	-	15,227
Total ALN 10.200			294,262	628,130
Cooperative Forestry Research		10.202	-	937,132
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	-	2,474,851
Animal Health and Disease Research		10.207	-	14,536
Passed-through:				
United States Endowment for Forestry and Communities				
Small Business Innovation Research	E17-20	10.212	-	44,998
VitaminSea Seaweed				
Small Business Innovation Research	VSSBIRII20182020	10.212	-	17,950
Total ALN 10.212			-	62,948

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
Cornell University				
Sustainable Agricultural Research and Education	88574-11316	10.215	-	3,754
Penn State University				
Sustainable Agricultural Research and Education	6099-UM-UV-3243	10.215	-	3,625
University of Connecticut				
Sustainable Agricultural Research and Education	208207	10.215	-	416
University of Massachusetts - Amherst				
Sustainable Agricultural Research and Education	21-015580-A	10.215	-	41
University of Vermont				
Sustainable Agricultural Research and Education	32231SUB52722	10.215	-	5,971
Sustainable Agricultural Research and Education	ENE20-164-34268	10.215	-	24,036
Sustainable Agricultural Research and Education	GNE19-194-33243	10.215	-	7,599
Sustainable Agricultural Research and Education	GNE19-218-33243	10.215	-	11,946
Sustainable Agricultural Research and Education	GNE20-244-34268	10.215	-	2,044
Sustainable Agricultural Research and Education	LNE19-373 U MAINE 33	10.215	-	780
Sustainable Agricultural Research and Education	LNE19-374-33243	10.215	-	45,608
Sustainable Agricultural Research and Education	LNE19-377	10.215	9,904	43,166
Sustainable Agricultural Research and Education	LNE19-391R-33243	10.215	-	3,637
Sustainable Agricultural Research and Education	LNE21-416-35383	10.215	-	7,587
Sustainable Agricultural Research and Education	ONE20-359-34268	10.215	-	13,925
Sustainable Agricultural Research and Education	ONE20-366-34268	10.215	-	4,167
Sustainable Agricultural Research and Education	SNE20-007-ME-34268	10.215	-	33,780
West Virginia University Research Corp				
Sustainable Agricultural Research and Education	20-307-UM	10.215	-	13,886
Total ALN 10.215			9,904	225,968
Higher Education - Institution Challenge Grants Program		10.217	109,456	192,716
Passed-through:				
University of New Hampshire				
Integrated Programs	L0105	10.303	-	15,496
Total ALN 10.303			-	15,496
Passed-through:				
Cornell University				
Homeland Security Agricultural	80289-10772	10.304	-	9,312
University of Florida				
Homeland Security Agricultural	SUB00002449	10.304	-	23,841
Total ALN 10.304			-	33,153
Organic Agriculture Research and Extension Initiative		10.307	97,780	240,787
Passed-through:				
Cornell University				
Organic Agriculture Research and Extension Initiative	92406-20529	10.307	-	78,510
Total ALN 10.307			97,780	319,297
Passed-through:				
Colorado State University				
Specialty Crop Research Initiative	G-01363-07	10.309	-	128,678
Cornell University				
Specialty Crop Research Initiative	79598-10766	10.309	-	5,212
North Carolina State University				
Specialty Crop Research Initiative	2016-0228-04	10.309	-	928
Rutgers University				
Specialty Crop Research Initiative	0701-PP2018-NURSE	10.309	-	27,306
Texas A&M University				
Specialty Crop Research Initiative	M2002883	10.309	-	13,714
University of Georgia				
Specialty Crop Research Initiative	SUB00002405	10.309	-	1,273
University of Minnesota				
Specialty Crop Research Initiative	H007082507	10.309	-	106,417
University of Wisconsin				
Specialty Crop Research Initiative	379	10.309	-	8,172
Total ALN 10.309			-	291,700
Agriculture and Food Research Initiative (AFRI)		10.310	138,409	939,002
Passed-through:				
Atlantic Corp				
Agriculture and Food Research Initiative (AFRI)	USDA_AFRI_FY2018	10.310	-	4,798
Ohio State University				
Agriculture and Food Research Initiative (AFRI)	60075943-UM	10.310	-	2,454
Pennsylvania State University				
Agriculture and Food Research Initiative (AFRI)	5648-UM-USDA-6584	10.310	-	17,858
University of New England				
Agriculture and Food Research Initiative (AFRI)	230060-17	10.310	-	7,927
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	31489SUB52252	10.310	-	28,260
Agriculture and Food Research Initiative (AFRI)	32458SUB52494	10.310	-	26,078
West Virginia University				
Agriculture and Food Research Initiative (AFRI)	19-066-UM	10.310	-	38,946
Total ALN 10.310			138,409	1,065,323

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed through:				
Pennsylvania State University				
Sun Grant Program	5702-UM-SDSU-G640	10.320	-	425
Total ALN 10.320			-	425
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		10.328	9,400	9,532
Crop Protection and Pest Management Competitive Grants Program		10.329	-	178,257
Passed through:				
Cornell University				
Crop Protection and Pest Management Competitive Grants Program	86935-11346	10.329	-	5,511
Northeastern IPM Center				
Crop Protection and Pest Management Competitive Grants Program	83935-11193	10.329	-	(8)
Total ALN 10.329			-	183,760
Forestry Research		10.652	-	42,656
Cooperative Forestry Assistance		10.664	-	77,177
Forest Health Protection		10.680	-	25,184
Partnership Agreements		10.699	30,468	247,307
Research Joint Venture and Cost Reimbursable Agreements		10.707	-	239,803
Total U.S. Department of Agriculture			689,680	9,670,824
U.S. Department of Commerce				
Passed-through:				
Creare LLC				
U.S. Department of Commerce with No ALN	S732	11.000	-	25,804
The Nature Conservancy				
U.S. Department of Commerce with No ALN	P117687 A105045	11.000	-	46,830
Total ALN 11.000			-	72,634
Passed-through:				
Gulf of Maine Research Institute				
NOAA Mission-Related Education Awards	20-CRISE-20-UMO	11.008	-	16,437
Total ALN 11.008			-	16,437
Passed-through:				
NERACOOS				
Integrated Ocean Observing System (IOOS)	NSC	11.012	-	867,546
Integrated Ocean Observing System (IOOS)	02_A008-002	11.012	-	22,529
Integrated Ocean Observing System (IOOS)	A005-002	11.012	-	2,940
Integrated Ocean Observing System (IOOS)	A008-002	11.012	-	236,789
Integrated Ocean Observing System (IOOS)	A008-002B	11.012	-	31,740
Integrated Ocean Observing System (IOOS)	A011-002	11.012	-	1,101
University of Puerto Rico- Mayaguez				
Integrated Ocean Observing System (IOOS)	2018-2019-011	11.012	-	(70)
Integrated Ocean Observing System (IOOS)	2019-2020-006	11.012	-	37,407
Integrated Ocean Observing System (IOOS)	2019-2020-007	11.012	-	107,994
Integrated Ocean Observing System (IOOS)	2020-2021-015	11.012	-	47,737
Total ALN 11.012			-	1,355,713
Ocean Acidification Program (OAP)		11.017	46,269	83,204
Passed-through:				
Rutgers University				
Ocean Acidification Program (OAP)	1140-826440	11.017	-	38,594
Total ALN 11.017			46,269	121,798
Cluster Grants		11.020	-	56,715
Sea Grant Support		11.417	956,684	3,142,371
Passed-through:				
Maryland Sea Grant College				
Sea Grant Support	SA75282140-C	11.417	-	24,812
University of Connecticut				
Sea Grant Support	364465	11.417	-	7,250
University of Rhode Island				
Sea Grant Support	0008589/120720	11.417	-	1,526
Total ALN 11.417			956,684	3,175,959
Fisheries Development and Utilization Research and Dev Grants		11.427	9,696	382,325
Passed-through:				
Bigelow Lab for Ocean Science				
Fisheries Development and Utilization Research and Dev Grants	BLOS 19-003	11.427	-	22,541
Total ALN 11.427			9,696	404,866
Climate and Atmospheric Research		11.431	-	178,140
Passed-through:				
Woods Hole Oceanographic Institution				
NOAA Cooperative Institutes	A101173	11.432	-	(1)
NOAA Cooperative Institutes	A101315	11.432	-	122
NOAA Cooperative Institutes	A101445	11.432	-	120,472
Total ALN 11.432			-	120,593

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Marine Mammal Data Program		11.439	-	2,502
Unallied Management Products		11.454	-	28,608
Passed-through:				
The Nature Conservancy				
Habitat Conservation	P117687 A105045	11.463	-	42,440
Total ALN 11.463			-	42,440
Unallied Science Program		11.472	87,056	224,819
Passed-through:				
Gulf of Maine Research Institute				
Unallied Science Program	10-CCBFT-19 UM	11.472	-	4,353
Rutgers University				
Unallied Science Program	1111	11.472	-	35,101
Total ALN 11.472			87,056	264,273
Center for Sponsored Coastal Ocean Research Coastal Ocean Program		11.478	-	11,084
Passed-through:				
NERACOOS				
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	A010-002	11.478	-	8,054
Total ALN 11.478			-	19,138
Total U.S. Department of Commerce			1,099,705	5,859,816
U.S. Department of Defense				
U.S. Department of Defense Awards with No ALN		12.000	-	9,313,701
Passed-through:				
Consortium of Energy, Environment and Demilitarization				
U.S. Department of Defense Awards with No ALN	CEED-17-0018 / W15QK	12.000	-	2,666,681
Connecticut Center for Advanced Technology, Inc.				
U.S. Department of Defense Awards with No ALN	NSN995	12.000	-	9,146
Martin Defense Group				
U.S. Department of Defense Awards with No ALN	SCN09728	12.000	-	240,629
U.S. Department of Defense Awards with No ALN	SCN09825	12.000	-	278,806
Nano Terra, Inc.				
U.S. Department of Defense Awards with No ALN	NSN695	12.000	-	(1,664)
Navatek, LLC				
U.S. Department of Defense Awards with No ALN	SCN09351	12.000	-	591,437
U.S. Department of Defense Awards with No ALN	SCN09620	12.000	-	852,741
U.S. Department of Defense Awards with No ALN	SCN09754	12.000	-	67,632
University of Illinois - Chicago				
U.S. Department of Defense Awards with No ALN	084424-16187	12.000	-	(2,007)
Total ALN 12.000			-	14,017,102
Passed-through:				
National Center for Manufacturing Science				
Commercial Technologies for Maintenance Activities Program	201986-141017	12.225	-	1,625,596
Commercial Technologies for Maintenance Activities Program	2020115-142025	12.225	-	59,549
Total ALN 12.225			-	1,685,145
Basic and Applied Scientific Research		12.300	-	57,174
Scientific Research - Combating Weapons of Mass Destruction		12.351	-	269,353
Passed-through:				
Geneva Foundation				
Military Medical Research and Development	S-11105-02	12.420	-	9,211
Total ALN 12.420			-	9,211
Passed-through:				
Global Secure Shipping				
Air Force Defense Research Sciences Program	FA8650-19-2-5503-SUB	12.800	-	1,064,026
Total ALN 12.800			-	1,064,026
Total U.S. Department of Defense			-	17,102,011
U.S. Department of the Interior				
Bureau of Ocean Energy Management Renewable Energy Program		15.408	-	64,743
Passed-through:				
George Mason University				
Water Desalination Research and Development Program	E2050681	15.506	-	16,958
Total ALN 15.506			-	16,958
Passed-through:				
Maine Inland Fisheries and Wildlife				
Fish and Wildlife Management Assistance	924367	15.608	-	36,370
Total ALN 15.608			-	36,370
Passed-through:				
The Missouri Department of Conservation				
State Wildlife Grants	703	15.634	-	11,718
Willistown Conservation Trust				
State Wildlife Grants	NSN911	15.634	-	5,927
Total ALN 15.634			-	17,645

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Migratory Bird Monitoring, Assessment and Conservation		15.655	-	11,775
Passed-through:				
Maine Inland Fisheries and Wildlife				
Endangered Species Recovery Implementation	CT-09A-20180810*504	15.657	-	20,477
Total ALN 15.657			-	20,477
Passed-through:				
University of Delaware				
Hurricane Sandy Disaster Relief Activities - FWS	48977	15.677	-	103,416
Total ALN 15.677			-	103,416
Assistance to States Water Resources Research Institutes		15.805	17,879	96,731
Cooperative Research Units		15.812	-	179,265
Passed-through:				
Maine Historic Preservation Commission				
Historic Preservation Fund Grants-In-Aid	20200729*333 / ME-20	15.904	-	8,501
Total ALN 15.904			-	8,501
Natural Resource Stewardship		15.944	-	32,324
Cooperative Research and Training Programs - Resources of the National Park System		15.945	-	40,864
Passed Through				
Wesleyan University				
National Park Service Conservation, Protect, Outreach, and Education	WESU5011298103	15.954	-	4,478
Total ALN 15.954			-	4,478
Total U.S. Department of the Interior			17,879	633,547
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation				
Total U.S. Department of Transportation Awards with no ALN	CT#201908060000000000	20.000	-	21,535
Total U.S. Department of Transportation Awards with no ALN	201806260000000000798	20.000	-	767
Total U.S. Department of Transportation Awards with no ALN	201808030000000000081	20.000	-	53,410
Total U.S. Department of Transportation Awards with no ALN	202005060000000003102	20.000	-	78,075
Total ALN 20.000			-	153,787
University Transportation Centers Program		20.701	884,420	1,753,091
Passed-through:				
Maine Maritime Academy				
University Transportation Centers Program	MMA-2014-002	20.701	-	(102)
Total ALN 20.701			884,420	1,752,989
Passed-through:				
University of North Dakota				
Pipeline Safety Research Competitive Academic Agreement	FAR0031367	20.724	-	47,606
Total ALN 20.724			-	47,606
Total U.S. Department of Transportation			884,420	1,954,382
National Aeronautics and Space Administration				
Passed-through:				
Navatek, LLC				
National Aeronautics and Space Administration With No ALN	SCN09543	43.000	-	40,000
Maine Space Grant Consortium				
National Aeronautics and Space Administration With No ALN	SG-20-28	43.000	-	54,573
Total ALN 43.000			-	94,573
Science		43.001	22,419	328,004
Passed-through:				
Bigelow Lab for Ocean Science				
Science	BLOS-16-002	43.001	-	30,778
Columbia University				
Science	1(GG013122)	43.001	-	76,699
Northern Arizona University				
Science	1004072-03	43.001	-	12,730
Oregon State University				
Science	NS296A-A	43.001	-	107,985
Science	NS303A-A	43.001	-	13,986
The Trustees of Princeton University				
Science	SUB0000207	43.001	-	20,861
University of Florida				
Science	SUB00002319	43.001	-	21,955
Wesleyan University				
Science	WESU5011298104-UM	43.001	-	11,352
Western Environmental Technology Laboratories, Inc				
Science	F2020-001	43.001	-	135,054
Total ALN 43.001			22,419	759,404

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	EP-18-01	43.008	-	1,857
Office of Stem Engagement (OSTEM)	EP-19-04	43.008	-	7,053
Office of Stem Engagement (OSTEM)	EP-19-07	43.008	27,971	77,015
Office of Stem Engagement (OSTEM)	EP-20-03	43.008	-	89,954
Office of Stem Engagement (OSTEM)	EP-21-01	43.008	-	118,194
Office of Stem Engagement (OSTEM)	EP-21-03	43.008	-	21,754
Office of Stem Engagement (OSTEM)	EP-21-04	43.008	-	10,766
Office of Stem Engagement (OSTEM)	EP-21-05	43.008	-	116
Office of Stem Engagement (OSTEM)	EP-22-01	43.008	-	1,067
Office of Stem Engagement (OSTEM)	SG-18-11	43.008	-	(1,518)
Office of Stem Engagement (OSTEM)	SG-20-13	43.008	-	12,543
Office of Stem Engagement (OSTEM)	SG-20-14	43.008	-	15,385
Office of Stem Engagement (OSTEM)	SG-20-15	43.008	-	4,050
Office of Stem Engagement (OSTEM)	SG-20-17	43.008	-	24,906
Office of Stem Engagement (OSTEM)	SG-20-21	43.008	-	1,478
Office of Stem Engagement (OSTEM)	SG-20-22	43.008	-	824
Office of Stem Engagement (OSTEM)	SG-21-07	43.008	-	45,400
Office of Stem Engagement (OSTEM)	SG-21-15	43.008	-	16,375
Office of Stem Engagement (OSTEM)	SG-22-01	43.008	-	4,150
Office of Stem Engagement (OSTEM)	SG-22-08	43.008	-	343
Montana State University				
Office of Stem Engagement (OSTEM)	G281-21-W8962	43.008	-	5,780
Total ALN 43.008			27,971	457,492
Space Technology		43.012	-	71,274
Total National Aeronautics and Space Administration Awards			50,390	1,382,743
National Foundation for the Arts and Humanities				
Passed-through:				
Dartmouth College				
Promotion of the Humanities Division of Preservation & Access	R1184	45.149	-	40,668
Total ALN 45.149			-	40,668
Promotion of the Humanities Office of Digital Humanities		45.169	22,326	102,309
Total National Foundation for the Arts and Humanities			22,326	142,977
National Science Foundation				
Engineering		47.041	-	642,637
Passed-through:				
Neuright Inc.				
Engineering	STTR-2020-001	47.041	-	43,343
Paramount Planet Products				
Engineering	2020-002	47.041	-	30,563
Total ALN 47.041			-	716,543
Mathematical and Physical Sciences		47.049	6,581	256,509
Passed-through:				
University of Arizona				
Mathematical and Physical Sciences	518808	47.049	-	27,490
Worcester Polytechnic Institute				
Mathematical and Physical Sciences	10824-GR	47.049	-	24,444
Total ALN 47.049			6,581	308,443
Geosciences		47.050	52,739	1,425,155
Passed-through:				
Tulane University				
Geosciences	TUL-SCC-556144-17/18	47.050	-	61,044
University of Massachusetts Lowell				
Geosciences	S52100000041358	47.050	-	348
Total ALN 47.050			52,739	1,486,547
Computer and Information Science and Engineering		47.070	17,619	777,143
Passed-through:				
Colby College				
Computer and Information Science and Engineering	1659142-01	47.070	-	10,845
Massachusetts Green High Performance Computing Center, Inc.				
Computer and Information Science and Engineering	1659377-UM	47.070	-	10,310
Total ALN 47.070			17,619	798,298
Biological Sciences		47.074	94,527	848,833
Passed-through:				
State University of New York - Albany				
Biological Sciences	19-14-82252	47.074	-	15,937
University of California at Berkeley				
Biological Sciences	9602	47.074	-	44,321
University of Minnesota				
Biological Sciences	P008946601	47.074	-	12,097
University of Notre Dame				
Biological Sciences	203912UM	47.074	-	15,316
University of Wisconsin				
Biological Sciences	1159	47.074	-	131,894

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Social, Behavioral, and Economic Sciences		47.075	9,965	103,952
Education and Human Resources		47.076	34,449	1,860,499
Passed-through:				
Education Development Center				
Education and Human Resources	NSN926	47.076	-	60,316
Education and Human Resources	12423	47.076	-	4,932
Mathematical Association of America				
Education and Human Resources	3-8-710-953	47.076	-	7,724
Southern Illinois University - Edwards				
Education and Human Resources	761832-001	47.076	-	7,579
University of Illinois - Chicago				
Education and Human Resources	087106-16423	47.076	-	1
Education and Human Resources	096877-17620	47.076	-	46,756
University of Louisiana - Lafayette				
Education and Human Resources	330117-01	47.076	-	9,541
Total ALN 47.076			34,449	1,997,348
Polar Programs		47.078	-	69,275
Passed-through:				
University of New Hampshire				
Office of International Science and Engineering	16-018	47.079	-	61,492
Total ALN 47.079			-	61,492
Integrative Activities		47.083	1,665,365	5,090,286
Passed-through:				
University of Cincinnati				
Integrative Activities	012454-002	47.083	-	31,132
Integrative Activities	013204-002	47.083	-	38,429
University of New Hampshire				
Integrative Activities	19-005	47.083	-	372,974
University of Rhode Island				
Integrative Activities	0005916/112518	47.083	-	21,684
Total ALN 47.083			1,665,365	5,554,505
Total National Science Foundation			1,881,245	12,164,801
U.S. Department of Energy				
Passed through:				
Battelle Energy Alliance, LLC				
U.S. Department of Energy Awards with No ALN	238096	81.000	-	55,334
UT Battelle, LLC				
U.S. Department of Energy Awards with No ALN	4000174848	81.000	-	2,524,717
U.S. Department of Energy Awards with No ALN	4000174848 MOD3 PHAS	81.000	-	527,057
Total ALN 81.000			-	3,107,108
Office of Science Financial Assistance Program		81.049	-	545,876
Passed-through:				
Virginia Institute of Marine Science				
Office of Science Financial Assistance Program	720232-712683	81.049	-	28,480
Total ALN 81.049			-	574,356
Passed-through:				
University of Massachusetts Lowell				
Conservation Research and Development	S5190000041014	81.086	-	205,710
Total ALN 81.086			-	205,710
Renewable Energy Research and Development		81.087	-	1,121,682
Passed-through:				
New York State Energy Research and Development Authority				
Renewable Energy Research and Development	154676	81.087	-	84,973
Ocean Renewable Power Co				
Renewable Energy Research and Development	SUB-16067	81.087	-	15,198
Oscilla Power				
Renewable Energy Research and Development	8625SUB	81.087	-	6,256
University of California				
Renewable Energy Research and Development	2019-1244	81.087	-	100,003
Total ALN 81.087			-	1,328,112
Fossil Energy Research and Development		81.089	244,599	458,284
Advanced Research Projects Agency - Energy		81.135	161,020	1,027,679
Total U.S. Department of Energy			405,619	6,701,249
U.S. Department of Education				
Passed-through:				
Worcester Polytechnic Institute				
Education Research, Development and Dissemination	18-216430-02	84.305	-	82,373
Total ALN 84.305			-	82,373

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Northern Border Regional Commission				
Northern Border Regional Development		90.601	-	985,127
Total Northern Border Regional Commission			-	985,127
U.S. Department of Health and Human Services				
U.S. Department of Health and Human Services with no ALN		93.000	-	7,767
Passed-through:				
RTI International				
U.S. Department of Health and Human Services with no ALN	21-312-0214448-52754	93.000	-	129,194
Social and Scientific Systems, Inc.				
U.S. Department of Health and Human Services with no ALN	HPDA-SSS-S-15-004406	93.000	-	58
Total ALN 93.000			-	137,019
Passed-through:				
Harvard University				
Environmental Health	113113-5096673	93.113	-	39,847
Total ALN 93.113			-	39,847
Passed-through:				
Maine Department of Health and Human Services				
Injury Prevention and Control Research and				
State and Community Based Programs	26A20141202*1940	93.136	-	(305)
Maine Attorney General				
Injury Prevention and Control Research and				
State and Community Based Programs	CT 26A 20190820*0563	93.136	-	21,500
Total ALN 93.136			-	21,195
Rural Health Research Centers		93.155	-	664,924
Passed-through:				
University of Iowa				
Rural Health Research Centers	S00478-02	93.155	-	35,107
Rural Health Research Centers	S02119-01	93.155	-	25,471
Total ALN 93.155			-	725,502
Research Related to Deafness and Communication Disorders		93.173	42,741	66,224
Passed-through:				
Brigham Young University				
Research Related to Deafness and Communication Disorders	18-0528	93.173	-	64,878
Total ALN 93.173			42,741	131,102
Passed-through:				
University of Minnesota				
State Rural Hospital Flexibility Program	P007036255	93.241	-	427,919
Total ALN 93.241			-	427,919
Mental Health Research Grants		93.242	-	127,768
Trans-NIH Research Support		93.310	-	106,013
Cancer Biology Research		93.396	-	48,168
Passed-through:				
Maine Developmental Disabilities Council				
Developmental Disabilities Basic Support and Advocacy Grants	172202	93.630	-	50,859
Total ALN 93.630			-	50,859
Arthritis Musculoskeletal Skin Research		93.846	-	342,734
Diabetes, Digestive, and Kidney Diseases Extramural Research		93.847	-	73,766
Extramural Research Programs in the				
Neurosciences and Neurological Disorders		93.853	-	50,974
Passed-through:				
University of Kentucky				
Extramural Research Programs in the				
Neurosciences and Neurological Disorders	3200000884-17-066	93.853	-	30,765
Total ALN 93.853			-	81,739
Allergy and Infectious Diseases Research		93.855	-	376,592
Passed-through:				
Central Michigan University				
Allergy and Infectious Diseases Research	F64067	93.855	-	23,948
University of Tennessee				
Allergy and Infectious Diseases Research	A20-1196-S001	93.855	-	2,927

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Biomedical Research and Research Training		93.859	-	524,781
Passed-through:				
Maine Medical Center				
Biomedical Research and Research Training	LIAW-111001-2	93.859	-	267
Biomedical Research and Research Training	112366-ROSEN-CTR-2	93.859	-	230,767
Biomedical Research and Research Training	112366-ROSEN-CTR-PIL	93.859	-	14,460
MaineHealth				
Biomedical Research and Research Training	MH-SAWYER-111410-MAY	93.859	-	2,958
Mount Desert Island Biological Laboratory				
Biomedical Research and Research Training	P20GM103423-18/UMHC	93.859	-	1,463
Biomedical Research and Research Training	P20GM103423-19/KING	93.859	-	(1,283)
Biomedical Research and Research Training	P20GM103423-19/MOLLO	93.859	-	(1,925)
Biomedical Research and Research Training	P20GM103423-19/UMHC	93.859	-	54,714
Biomedical Research and Research Training	P20GM103423-19/UMPI	93.859	-	10,404
Biomedical Research and Research Training	P20GM103423-20/KING	93.859	-	43,013
Biomedical Research and Research Training	P20GM103423-20/MOLLO	93.859	-	107,280
Biomedical Research and Research Training	P20GM103423-20/UMF	93.859	-	101,827
Biomedical Research and Research Training	P20GM103423-20/UMHC	93.859	-	147,586
Biomedical Research and Research Training	P20GM103423-20/UMM	93.859	-	24,991
Biomedical Research and Research Training	P20GM103423-20/UMPI	93.859	-	128,121
Biomedical Research and Research Training	P20GM103423-21 UMF	93.859	-	3,153
Biomedical Research and Research Training	P20GM103423-21/MOLLO	93.859	-	11,875
Biomedical Research and Research Training	P20GM103423-21/UMHC	93.859	-	6,712
Biomedical Research and Research Training	P20GM103423-21/UMM	93.859	-	23,913
Biomedical Research and Research Training	P20GM103423-21/UMPI	93.859	-	8,984
Biomedical Research and Research Training	P20GM104318-07/SMITH	93.859	-	4,104
Total ALN 93.859			-	1,448,165
Child Health and Human Development Extramural Research		93.865	-	175,274
Passed-through:				
Activas Diagnostics LLC				
Aging Research	AD-2018-09-001N	93.866	-	6,810
Total ALN 93.866			-	6,810
Passed-through:				
Global Tactile LLC				
Vision Research	20210226	93.867	-	102
UNAR Labs, LLC				
Vision Research	UM-SUB-1R43EY031628-	93.867	-	1,460
Total ALN 93.867			-	1,562
Passed-through:				
Dartmouth College				
Medical Library Assistance	R1062	93.879	-	39,353
Total ALN 93.879			-	39,353
Total U.S. Department of Health and Human Services			42,741	4,388,262
Corporation for National and Community Service				
National Service and Civic Engagement Research Competition		94.026	-	69,101
Total Corporation for National and Community Service			-	69,101
U.S. Department of Homeland Security				
Passed-through:				
Global Secure Shipping				
U.S. Department of Homeland Security Awards with no ALN	GSS 20-001	97.000	-	44,963
Total ALN 97.000			-	44,963
Passed-through:				
University of Nebraska				
Centers for Homeland Security	44-0108-1001-403	97.061	-	59,061
Total ALN 97.061			-	59,061
Total U.S. Department of Homeland Security			-	104,024
Total Research and Development Cluster			5,094,003	61,241,237
U.S. Department of Agriculture				
U.S. Department of Agriculture Awards with No ALN		10.000	-	113,960
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	85,569
Acer Access Development Program		10.174	74,201	189,487
Farmers Market and Local Food Promotion Program		10.175	-	4,288
Passed-through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	91286-Z5111205	10.200	-	2,355
Total ALN 10.200			-	2,355

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
University of Vermont				
Sustainable Agricultural Research and Education	SNE18-07-33243	10.215	-	(155)
Sustainable Agricultural Research and Education	SNE19-07-34268	10.215	-	11,588
Total ALN 10.215			-	11,433
Higher Education - Multicultural Scholars Grant Program		10.220	-	3,989
Agriculture and Food Research Initiative (AFRI)		10.310	-	18,800
Passed-through:				
University of New Hampshire				
Agriculture and Food Research Initiative	L0120	10.310	-	72,423
Total ALN 10.310			-	91,223
Passed-through:				
Cultivating Community				
Beginning Farmer and Rancher Development Program	NSN852	10.311	-	315
Total ALN 10.311			-	315
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		10.318	-	21,159
Passed-through:				
Northern Border Regional Commission				
Rural Business Development Grant	NBRC20GUSDAME02	10.351	-	27,357
Total ALN 10.351			-	27,357
Crop Insurance Education in Targeted States		10.458	-	(2,661)
Cooperative Extension Service		10.500	6,385	382,929
Passed-through:				
University of Delaware				
Cooperative Extension Service	56969	10.500	-	29,242
Cooperative Extension Service	58598	10.500	-	412
University of Minnesota				
Cooperative Extension Service	H007172409	10.500	-	52,107
Total ALN 10.500			6,385	464,690
Smith-Lever Funding (Various Programs)		10.511	-	2,222,019
Expanded Food and Nutrition Education Program		10.514	-	383,449
Renewable Resources Extension Act and National Focus Fund Projects		10.515	-	48,768
Passed-through:				
National Young Farmers Coalition				
Farm and Ranch Stress Assistance Network Comp Grants	NSN996	10.525	-	26,455
Total ALN 10.525			-	26,455
New Beginnings for Tribal Students		10.527	-	7,941
Passed-through:				
Maine Department of Agriculture				
Child and Adult Care Food Program	19-476	10.558	-	4,189
Total ALN 10.558			-	4,189
Passed-through:				
United States Endowment for Forestry and Communities				
Cooperative Forestry Assistance	E19-56	10.664	-	39,478
Total ALN 10.664			-	39,478
Wood Utilization Assistance		10.674	-	81,647
Distance Learning and Telemedicine Loans and Grants		10.855	-	321,736
Total U.S. Department of Agriculture			80,586	4,148,846
U.S. Department of Commerce				
Passed-through:				
Maine Center for Entrepreneurial Development				
Cluster Grants	NSN778	11.020	-	11,348
Total ALN 11.020			-	11,348
Economic Development Technical Assistance		11.303	-	113,970
Sea Grant Support		11.417	-	420,216
Passed-through:				
Maine Department of Marine Resources				
Coastal Zone Management Administration Awards	20180315*2687	11.419	-	6,429

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
President and Fellow of Middlebury College				
Climate and Atmospheric Research	510279_01	11.431	-	32,104
Total ALN 11.431			-	32,104
Passed-through:				
Atlantic States Marine Fisheries Commission				
Unallied Science Program	19-0807	11.472	-	65,591
Total ALN 11.472			-	65,591
Passed-through:				
Maine Manufacturing Extension Partnership				
Manufacturing Extension Partnership	70NANB17H004	11.611	-	99,928
Manufacturing Extension Partnership	70NANB19H073	11.611	-	396,561
Total ALN 11.611			-	496,489
Total U.S. Department of Commerce			-	1,146,147
U.S. Department of Defense				
U.S. Department of Defense Awards with No ALN		12.000	-	24,658
Total U.S. Department of Defense			-	24,658
U.S. Department of the Interior				
Cooperative Research and Training Programs –				
Resources of the National Park System		15.945	-	21,155
Total U.S. Department of the Interior			-	21,155
U.S. Department of Justice				
OVW Research and Evaluation Program		16.026	88,045	157,260
Passed-through:				
Maine Department of Public Safety				
COVID-19 - Coronavirus Emergency Supplemental Funding	CT16A20201019*1240	16.034	-	5,000
Total ALN 16.034			-	5,000
Legal Assistance for Victims		16.524	29,992	77,830
Grants to Reduce Domestic Violence, Dating Violence,				
Sexual Assault and Stalking on Campus		16.525	-	161,861
OVW Technical Assistance Initiative		16.526	-	1,231,172
State Justice Statistics Program for Statistical Analysis Centers		16.550	-	202,609
Passed-through:				
Maine Department of Health and Human Services				
Crime Victim Assistance/Discretionary Grants	OVP-21-1000	16.575	-	7,495
Total ALN 16.575			-	7,495
Corrections Training and Staff Development		16.601	-	15,962
Passed-through:				
National 4-H Council				
Juvenile Mentoring Program	NSN900	16.726	-	1,525
Juvenile Mentoring Program	NSN949	16.726	-	109,399
Total ALN 16.726			-	110,924
Passed-through:				
Maine Department of Corrections				
Second Chance Act Reentry Initiative	20191119*1607	16.812	-	31,122
Total ALN 16.812			-	31,122
Passed-through:				
Restorative Justice Project				
Innovations in Community-Based Crime Reduction	NSN-60819	16.817	-	67,085
Total ALN 16.817			-	67,085
Total U.S. Department of Justice			118,037	2,068,320
U.S. Department of Labor				
Passed-through:				
Jobs for the Future				
U.S. Department of Labor Awards with No ALN	20-060	17.000	-	9,697
Total ALN 17.000			-	9,697
Occupational Safety and Health Susan Harwood Training Grants		17.502	-	137,762
Total U.S. Department of Labor			-	147,459

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Assistance Listing Number (ALN)</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of State				
Passed-through:				
University of Alaska				
AECA/ESF PD Programs	UA 21-0080	19.900	-	7,011
Total ALN 19.900			-	7,011
Total U.S. Department of State			-	7,011
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation				
U.S. Department of Transportation Awards with No ALN	20190305*0427	20.000	-	4,937
U.S. Department of Transportation Awards with No ALN	2021051*568	20.000	-	919
U.S. Department of Transportation Awards with No ALN	20210520*0608	20.000	-	6,008
U.S. Department of Transportation Awards with No ALN	NSN	20.000	-	41,468
Total ALN 20.000			-	53,332
Total U.S. Department of Transportation			-	53,332
U.S. Department of the Treasury				
Passed-through:				
Maine Department of Administrative and Financial Services				
COVID-19 - Coronavirus Relief Fund	CRF_DAFS_1.27.21	21.019	-	7,434,249
Maine Department of Health and Human Services				
COVID-19 - Coronavirus Relief Fund	SLT0081/SLT0029	21.019	-	37,600
Total ALN 21.019			-	7,471,849
Total U.S. Department of the Treasury			-	7,471,849
National Aeronautics and Space Administration				
Science		43.001	-	13,118
Passed-through:				
Gulf of Maine Research Institute				
Science	30-NASARS-15-UM	43.001	-	4,738
Science	30-NASARS-21 UM4H	43.001	-	15,594
Total ALN 43.001			-	33,450
Passed-through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	SA-20-16	43.008	-	2,093
Office of Stem Engagement (OSTEM)	SG-21-04	43.008	-	51,597
Office of Stem Engagement (OSTEM)	SG-21-05	43.008	-	6,215
Office of Stem Engagement (OSTEM)	SG-21-08	43.008	-	20,999
Office of Stem Engagement (OSTEM)	SG-21-16	43.008	-	8,178
Total ALN 43.008			-	89,082
Total National Aeronautics and Space Administration			-	122,532
National Endowment for the Arts and Humanities				
Passed-through:				
Maine Arts Commission				
Promotion of the Arts Partnership Agreements	NSN	45.025	-	4,970
Promotion of the Arts Partnership Agreements	NSN-60801	45.025	-	4,049
Total ALN 45.025			-	9,019
Promotion of the Humanities Division of Preservation and Access		45.149	-	45,134
Promotion of the Humanities Public Programs		45.164	-	29,685
Total National Endowment for the Arts and Humanities			-	83,838
U.S. Small Business Administration				
Small Business Development Centers		59.037	-	717,520
COVID-19 - Small Business Development Centers		59.037	134,588	579,579
Total ALN 59.037			134,588	1,297,099
Total U.S. Small Business Administration			134,588	1,297,099
U.S. Veterans Affairs				
U.S. Veterans Affairs Awards with No ALN		64.000	-	194,903
Total U.S. Veterans Affairs			-	194,903

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
U.S. Environmental Protection Agency				
Healthy Communities Grant Program		66.110	-	4,375
Southeast New England Coastal Watershed Restoration		66.129	523,628	1,480,262
Environmental Finance Center Grants		66.203	2,082	88,154
Passed-through:				
University of North Carolina at Chapel Hill	5111290	66.424	-	12,060
Surveys, Studies, Investigations, Demonstrations, and Training Grants			-	12,060
Total ALN 66.424				
National Estuary Program		66.456	72,709	714,482
Pollution Prevention Grants Program		66.708	-	35,684
Passed-through:				
Extension Foundation				
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	SA-2020-06	66.716	-	(540)
Total ALN 66.716			-	(540)
Total U.S. Environmental Protection Agency			598,419	2,334,477
U.S. Department of Energy				
Passed-through:				
Alliance for Sustainable Energy LLC				
U.S. Department of Energy with no ALN	PO NO 223142	81.000	-	152,809
Total ALN 81.000			-	152,809
Passed-through:				
Pacific Ocean Energy Trust				
Renewable Energy Research & Development	TASK ORDER #UMAINE 1	81.087	-	22,287
Total ALN 81.087			-	22,287
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		81.117	84,756	334,999
Passed-through:				
Efficiency Maine				
Energy Efficiency and Conservation Block Grant Program (EECBG)		81.128	-	(1,492,128)
Total ALN 81.128			-	(1,492,128)
Total U.S. Department of Energy			84,756	(982,033)
U.S. Department of Education				
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		84.015A	37,007	85,345
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		84.015B	-	107,998
Total ALN 84.015			37,007	193,343
Undergraduate International Studies and Foreign Language Programs		84.016A	-	40,978
Higher Education Institutional Aid		84.031A	-	746,239
Passed-through:				
Maine Department of Education				
Career and Technical Education - Basic Grants to States	NSN	84.048	-	52,247
Total ALN 84.048			-	52,247
Rehabilitation Long-Term Training		84.129B	-	6,861
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		84.325K	-	112,622
Gaining Early Awareness and Readiness for Undergraduate Program		84.334S	2,620,105	2,706,670
Passed-through:				
American Museum of Natural History				
Teacher Quality Partnership Grants	1-2015	84.336	-	789
Total ALN 84.336			-	789
COVID-19 - Higher Education Emergency Relief Fund Student Aid Portion		84.425E	-	8,884,068
COVID-19 - Higher Education Emergency Relief Fund Student Aid Portion		84.425F	-	37,806,291
Higher Education Emergency Relief Fund				
COVID-19 - Strengthening Institutions Program		84.425M	-	545,959
Total ALN 84.425			-	47,236,318

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Total U.S. Department of Education			2,657,112	51,096,067
U.S. Department of Health and Human Services				
Passed-through:				
Maine Medical Center				
U.S. Department of Health and Human Services with no ALN	NSN	93.000	-	1,691
Total ALN 93.000			-	1,691
Passed-through:				
University of New Hampshire				
Maternal and Child Health Federal Consolidated Programs	L0055	93.110	-	168,419
Total ALN 93.110			-	168,419
Passed-through:				
Maine Attorney General				
Injury Prevention and Control Research and State and Community Based Programs	CT 026A 20200806*041	93.136	-	116,613
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	CT-10A-20200804*0372	93.136	-	350,878
Total ALN 93.136			-	467,491
Passed-through:				
Penobscot Community Health Center				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	NSN838	93.243	-	1,555
Healthy Acadia Coalition				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	2019-2020-USM.SAMHSA	93.243	-	32,008
Substance Abuse and Mental Health Services Projects of Regional and National Significance	2020-2021-USM.SAMHSA	93.243	-	36,258
Total ALN 93.243			-	69,821
Passed-through:				
Penobscot Community Health Center				
Advanced Nursing Education Workforce Grant Program	NSN924	93.247	-	16,166
Total ALN 93.247			-	16,166
21st Century Cures Act - Brain Research through Advancing Innovative Neurotechnologies		93.372	-	120,468
Passed-through:				
Maine Department of Education				
ACL Assistive Technology	013-05A-3076-37-4099 / 013-05A-3049-12-4099	93.464	-	146,028
ACL Assistive Technology	013-05A-3076-37-4099 / 013-05A-3049-12-6401	93.464	-	58,291
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	17,575
Total ALN 93.464			-	221,894
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		93.632	-	546,222
Passed-through:				
Maine Department of Health and Human Services				
Child Welfare Research Training or Demonstration	CFS-21-1000	93.648	-	1,452,186
The Research Foundation of SUNY				
Child Welfare Research Training or Demonstration	19-21-82905	93.648	-	212,825
Total ALN 93.648			-	1,665,011
Passed-through:				
University of Denver (Colorado Seminary)				
Foster Care - Title IV(E)	SC37254C-03	93.658	-	(106,948)
Foster Care - Title IV(E)	SC37941-02-00	93.658	-	171,954
Foster Care - Title IV(E)	SC37941-02-01	93.658	-	448,178
Total ALN 93.658			-	513,184
Passed-through:				
Maine Department of Health and Human Services				
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	OMS-20-110	93.664	-	215,825
Total ALN 93.664			-	215,825
Mental and Behavioral Health Education and Training Grants		93.732	-	37,300
Passed-through:				
MaineHealth				
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	NSN-60716	93.763	-	1,156
Total ALN 93.763			-	1,156
Passed-through:				
Maine Children's Trust Fund				
Maternal, Infant and Early Childhood Home Visiting Grant	SUB CDO-21-4230	93.870	-	117,106
Maternal, Infant and Early Childhood Home Visiting Grant	SUB-CFS-19-1601A	93.870	-	86,528

See Notes to Schedule of Expenditures of Federal Awards.

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UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal grantor/pass-through grantor/program title	Pass-through Number	Assistance Listing Number (ALN)	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
MaineHealth				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	NSN-60803	93.912	-	63,328
University of Vermont				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	34605SUB53138	93.912	-	211,385
Total ALN 93.912			-	274,713
Passed-through:				
University of New England				
PPHF Geriatric Education Center	23015A01	93.969	-	213,009
COVID-19 - PPHF Geriatric Education Center	23021-112	93.969	-	4,540
Total ALN 93.969			-	217,549
Total U.S. Department of Health and Human Services			-	4,740,544
Corporation for National and Community Service				
Retired and Senior Volunteer Program		94.002	-	157,338
Passed-through:				
Maine Commission for Community Service				
AmeriCorps	20190814*0527	94.006	-	29,874
AmeriCorps	20201124*1617	94.006	-	73,960
Maine Department of Education				
AmeriCorps	013-05A-3470-01-6401	94.006	-	50,086
Total ALN 94.006			-	153,920
Passed-through:				
New Hampshire Campus Compact				
Volunteers in Service to America	NSN-60792	94.013	-	7,496
Total ALN 94.013			-	7,496
Total Corporation for National and Community Service			-	318,754
U.S. Department of Homeland Security				
Passed-through:				
Maine Emergency Management Association	CT 20201207*1746	97.042	-	18,857
Emergency Management Performance Grants			-	18,857
Total ALN 97.042			-	18,857
Total U.S. Department for Homeland Security			-	18,857
Total Other			3,673,498	74,313,815
Total Expenditures			\$ 9,379,218	\$ 318,948,983

See Notes to Schedule of Expenditures of Federal Awards.

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**UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the University of Maine System (the System) under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the System, it is not intended to and does not present the financial position, changes in net position, or cash flows of the System. Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

This report includes the six campuses of the System and the administrative and management offices of the System (System-Wide Services). The six campuses and their respective federal identification numbers are as follows:

University of Maine at August (UMA)	1-01-600-0769-A3
University of Maine at Farmington (UMF)	1-01-600-0769-B1
University of Maine at Fort Kent (UMFK)	1-01-600-0769-A5
University of Maine (UM)	1-01-600-0769-A2
University of Maine at Presque Isle (UMPI)	1-01-600-0769-A6
University of Southern Maine (USM)	1-01-600-0769-A8

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Education Institutions*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The System has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2021. The base rates for other F&A cost recoveries range from 26% to 51% for fiscal year 2021.

UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

NOTE 3 LOAN BALANCES

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the schedule of federal expenditures. The balances of loans outstanding at June 30, 2021 consist of the following:

Federal Perkins Loans	\$15,354,753
Nursing Student Loans	2,140,457

NOTE 4 EXPENDITURES OF FEDERAL AWARDS SUMMARIZED BY AGENCY

The following table summarizes the expenditures of federal awards by agency for the fiscal year ended June 30, 2021:

Agency	ALN	Direct Funding	Passed- Through Funding	Total
Department of Agriculture	10xxx	\$ 12,373,092	\$ 1,446,574	\$ 13,819,666
Department of Commerce	11xxx	7,828,939	2,362,007	10,190,946
Department of Defense	12xxx	9,664,886	7,461,782	17,126,668
Department of Housing & Urban Development	14xxx	-	-	-
Department of the Interior	15xxx	446,858	330,499	777,357
Department of Justice	16xxx	1,846,694	221,627	2,068,321
Department of Labor	17xxx	137,762	9,697	147,459
Department of State	19xxx	-	7,011	7,011
Department of Transportation	20xxx	1,753,091	254,622	2,007,713
Department of the Treasury	21xxx	-	7,471,849	7,471,849
National Aeronautics & Space Administration	43xxx	412,396	1,092,877	1,505,273
National Endowment for the Arts	450xx	-	-	-
National Endowment for the Humanities	451xx	177,127	49,687	226,814
Institute of Museum and Library Services	453xx	-	-	-
National Science Foundation	47xxx	11,074,290	1,090,509	12,164,799
Small Business Administration	59xxx	1,297,099	-	1,297,099
Department of Veterans Affairs	64xxx	194,903	-	194,903
Environmental Protection Agency	66xxx	2,322,956	11,521	2,334,477
Department of Energy	81xxx	3,488,520	2,230,696	5,719,216
Department of Education	84xxx	226,801,930	405,676	227,207,606
National Archives & Records Administration	89xxx	-	-	-
Northern Border Regional Commission	90xxx	985,127	-	985,127
Department of Health & Human Services	93xxx	5,855,138	7,005,006	12,860,144
Corporation for National & Community Service	94xxx	552,238	161,416	713,654
Department of Homeland Security	97xxx	-	122,881	122,881
Total Federal Assistance		\$ 287,213,046	\$ 31,735,937	\$ 318,948,983

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors' Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 93.364 84.042, 84.044, 84.047, 84.066 84.425	Student Financial Assistance Cluster TRIO Cluster COVID-19 Higher Education Emergency Relief Funds
21.019	COVID-19 Coronavirus Relief Fund
Dollar threshold used to distinguish between Type A and Type B programs:	Type A - \$3,000,000; Type B - \$750,000
Auditee qualified as low-risk auditee?	_____ <u>x</u> yes _____ no

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

2021 – 001: COD Reporting

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: Various

Award Period: July 01, 2020 – June 30, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Department of Education requires institutions to report the disbursement dates and amounts to the Common Origination and Disbursement (COD) system within 15 days of disbursing Pell (34 CFR 690.83(b)(2) and Direct Loan (34 CFR 685.309) funds to a student.

Condition: During our testing at the University of Maine at Augusta, we noted two Pell disbursements that were not reported within the required 15 days and one Pell disbursement where the disbursement date per COD did not match the disbursement date per the student's account.

Questioned Costs: None

Context: During our testing, it was noted the University does have a process in place to ensure disbursements are accurately reported to COD; however, there were still three reporting issues due to a lack of resources and turnover of personnel in the student financial aid department.

Cause: The University's processes and controls did not ensure the disbursements were accurately reported to COD.

Effect: Various agencies rely on the data in the COD system for reporting purposes and not including timely data may skew the data.

Repeat Finding: Yes; 2020-001

Auditors' Recommendation: We recommend the University evaluate its procedures and policies around reporting disbursements to COD to ensure that student information is reported accurately and timely.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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

2021 – 002: Eligibility and Certification Approval Report (ECAR)

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: Various

Award Period: July 01, 2020 – June 30, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 668.25(e) requires that the Eligibility and Certification Approval Report (ECAR) be updated within 10 days for any changes in third-party servicers as well as an institution must notify the Department of Education by way of the ECAR within 10 days of a change in a position of an official at the University.

Condition: During our testing of accurate and timely reporting on the ECAR, we noted the University of Maine at Augusta did not list the National Student Clearinghouse (NSC) as a third-party servicer and they failed to notify the Department of Education within the required 10 days for the change in student financial aid director.

Questioned Costs: None

Context: When there was a change in third-party servicer and change in position of an official, the ECAR was not updated for the change.

Cause: The University's processes and controls did not ensure that the ECAR was timely updated.

Effect: Outdated information was reported on the ECAR.

Repeat Finding: No

Auditors' Recommendation: We recommend the University review its procedures for identifying and reporting required changes to the Department of Education so these changes can be filed in a timely manner.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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

2021 – 003: Outstanding Student Refund Checks

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: Various

Award Period: July 01, 2020 – June 30, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 668.164(h)(2), states that an institution that attempts to disburse funds by check and the check is not cashed, the institution must return the funds to the Secretary no later than 240 days after the date it issued that check.

Condition: During our testing, we noted there were 20 uncashed checks worth \$24,153.44 that had not been returned to the Department of Education within the required 240 days. The instances of noncompliance by campus location were as follows:

- University of Maine at Augusta (UMA) – 12 uncashed checks worth \$11,712.94
- University of Maine (UM) – 1 uncashed check worth \$39.50
- University of Maine at Presque Isle (UMPI) – 7 uncashed checks worth \$12,401.00

Questioned Costs: \$24,153.44

Context: During our testing, it was noted the universities above did not have a process in place to ensure checks were returned to the Secretary prior to the 240-Day limit.

Cause: Management is continuing to work on refining their policies and procedures around this area and there were checks missed during the current process.

Effect: The universities listed above are not in compliance with Department of Education requirements that all student refund checks that are outstanding for more than 240 days be returned to the Department.

Repeat Finding: Yes, 2020-004

Auditors' Recommendation: We recommend that the universities above review their procedures related to outstanding student refund checks to ensure they are being returned to the Department of Education after 240 days.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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

2021 – 004: NSLDS Error Correcting

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number: Various

Award Period: July 01, 2020 – June 30, 2021

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 685.309, requires that enrollment status changes for students be reported to NSLDS within 30 days or within 60 days if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. Regulations require the status include an accurate effective date. In addition, regulations require that an institution make necessary corrections and return the records within 10 days for any roster files that do not pass the NSLDS enrollment reporting edits.

Condition: During our testing at University of Maine at Augusta, we noted that the rosters returned for the University yielded error reports that were not corrected and resubmitted within the required 10 days.

Questioned Costs: None

Context: During our review of the SCHER1 reports, we noted error records were not being corrected and resubmitted within the required 10 days.

Cause: The University did not have processes and controls in place to ensure that student status changes were properly and timely reported to NSLDS.

Effect: The NSLDS system is not updated with the student information which can cause over awarding should the student transfer to another institution and the students may not properly enter the repayment period.

Repeat Finding: No

Auditors' Recommendation: We recommend the University review its reporting procedures to ensure that students' statuses are accurately and timely reported to NSLDS and all errors are corrected with the appropriate timeframe as required by regulations.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with the audit finding.

Management
University of Maine System
Orono, Maine

In planning and performing our audit of the financial statements of University of Maine System as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the entity'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. A separate communication dated REPORT DATE, contains our written communication of significant deficiencies in the System's internal control. This letter does not affect our report on the financial statements dated REPORT DATE.

The University of Maine System consists of six individual universities and a rotating basis is utilized for the consideration of internal controls during the audit of the Federal Student Aid program. University of Maine and University of Maine at Augusta were selected for internal control consideration for the year ended June 30, 2021.

Student Financial Aid

Return of Title IV Funds (R2T4)

During the audit, we noted one student at the University of Southern Maine with an incorrect rounding percentage causing a \$1.00 difference in the amount of aid to return to the Department of Education (ED). This student was a modular student and the R2T4 was done manually by hand. University of Southern Maine reviewed the remaining manual R2T4 calculations identifying four more students with a similar error. We recommend reviewing the manual R2T4 process and rounding the percentage to the correct number of decimal places to avoid this minor error in the future.

Documentation of Review Processes

The Department of Education requires institutions to have controls in place that ensure compliance within the student financial aid programs. These controls include timely identification of errors that might occur during the normal course of business. Many of the controls at University of Maine System require a review of internal control activities. During the review of these controls at University of Maine at Augusta, we noted two instances where the review process was not formally documented. We noted there was no formal documentation of the review over professional judgements and the reconciliation of Pell. We recommend implementing a documented review process for these two areas to ensure accurate professional judgment documentation and Pell reconciliations.

Management
University of Maine System
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Higher Education Emergency Relief Funds (HEERF)

Per Uniform Guidance 2 CFR 200.303, non-federal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. The initial reporting for this grant requires the report to be submitted to the institutions' website within 30 days of the signed Certification Agreement or 30 days after the electronic announcement dated May 6, whichever is later. Institutions were then required to update their websites every 45 days after initial upload. This was changed to quarterly on August 31, 2020. In addition, an annual report is required. Of the 7 annual reports required, we tested 5. Of the 34 student reports required, we tested 8. Lastly, of the 21 institutional reports required, we tested 6. We noted the following items during the testing of the HEERF reporting.

Reporting Timeliness

During the audit, we noted the December 31, 2020 quarterly institutional report was reported two days late for University of Maine at Presque Isle. We also noted the December 31, 2020 quarterly student report was reported as of January 8, 2021 instead of as of December 31, 2020 for University of Maine at Augusta.

Reporting Accuracy

During the audit, we noted a discrepancy of 5 eligible students when comparing the supporting documentation for the December 31, 2020 quarterly student report to the actual report on the University of Maine at Presque Isle's website. This has since been resolved on their website moving forward. We also noted a discrepancy of 10 eligible students when comparing the supporting documentation for the December 31, 2020 quarterly student report to the actual report on the University of Maine at Farmington's website. Lastly, we noted a discrepancy of \$13,816 for institutional expenditures when comparing the supporting documentation for the December 31, 2020 annual report to the report submitted to ED for the University of Maine at Farmington.

Reporting Internal Controls

ED requires institutions to have controls in place that ensure compliance over HEERF. These controls include timely identification of errors that might occur during the normal course of business. Many of the controls at the University of Maine System require a review of internal control activities. During the review of these controls, we noted several instances where the review process was not formally documented. There may have been communications with the System Office and multiple individuals throughout the process; however, it was not a formalized process. Retaining documentation of the review being performed is beneficial to an organization as it provides evidence of this procedure being performed and protects individuals involved in the process.

For the University of Maine at Augusta, this included the following reports:

- December 31, 2020 quarterly student report
- March 31, 2021 quarterly institutional report

Management
University of Maine System
Page 3

For the University of Maine at Farmington, this included the following reports:

- December 31, 2020 annual report
- December 31, 2020 quarterly student report
- December 31, 2020 quarterly institutional report

For the University of Maine at Fort Kent, this included the following reports:

- August 21, 2020 45-day student report
- September 30, 2020 quarterly student report
- September 30, 2020 quarterly institutional report
- December 31, 2020 annual report

For the University of Southern Maine, this included the following reports:

- March 31, 2021 quarterly student report
- March 31, 2021 quarterly institutional report

Overall, we recommend the universities review their reporting procedures to ensure all reports are dated and posted timely as well as the supporting documentation that ties back to the report is retained for evidence of that figure. The reports should be reviewed by someone other than the preparer of the report and this review should be documented.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, board of trustees, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Quincy, Massachusetts
REPORT DATE

**UNIVERSITY OF MAINE SYSTEM
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021**

United States Department of Education and Various Agencies

University of Maine System respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2021.

Audit period: July 01, 2020 to June 30, 2021

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2020-001 COD Reporting

Condition: During our testing at the University of Maine at Augusta (UMA), we noted two Pell disbursements that were not reported within the required 15 days.

Status: See current year finding 2021-001.

Reason for finding's recurrence: Staffing vacancies in the Office of Financial Aid at University of Maine at Augusta are the primary contributor to the recurrence of this finding. Filling the open Director of Financial Aid position in July 2020 increased the staffing complement of the office to three individuals, however, two other vacancies remained and one still exists despite efforts to fill the position. While the disbursements to students were being done, the reporting fell behind schedule.

Corrective Action: UMA has reviewed its policies and procedures associated with originating and disbursing Pell grants and reporting of said disbursements to COD. We have updated our process to include monthly review by the UMA Director of Financial Aid that reporting to COD is completed in a timely fashion. In an additional effort to ensure timely reporting going forward, staff have reviewed all reporting requirements in the FSA Handbook to promote an awareness of the rules in place for cash management. We have filled most of our staffing vacancies and have cross-trained staff on these processes.

2020-002 Perkins Loan Servicer

Condition: During our testing, we noted ECSI's contract did not comply with the Third-Party Eligibility Compliance Requirements listed in Section IV of the Department of Education SFA Guide.

Status: Finding has been resolved.

2020-003 National Student Loan Data System (NSLDS) Enrollment Reporting

Condition: During our testing of 40 students, we noted two students at the University of Maine at Farmington (UMF) whose campus enrollment date was not timely reported. In addition, the enrollment effective date was incorrect. Two additional students withdrew from UMF and their campus enrollment effective date was the students' last date of attendance while their program enrollment effective date was

**UNIVERSITY OF MAINE SYSTEM
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021**

the date the students' withdrawal was processed by the registrar. These two dates should match as the students withdrew from the institution entirely.

Status: Finding has been resolved.

2020-004 Outstanding Student Refund Checks

Condition: During our testing, we noted there was 32 uncashed checks worth \$29,657 that had not been returned to the Department of Education within the required 240 days. The instances of noncompliance by campus location were as follows:

- University of Maine at Augusta (UMA) - 7 uncashed checks worth \$8,451.00
- University of Maine at Farmington (UMF) - 4 uncashed checks worth \$1,206.50
- University of Maine (UM) - 13 uncashed checks worth \$9,904.32
- University of Maine at Machias (UMM) - 4 uncashed checks worth \$9,693.50
- University of Maine at Presque Isle (UMPI) - 4 uncashed checks worth \$401.50

Status: See current year finding 2021-003.

University of Maine at Augusta (UMA)

Reason for finding's recurrence: Procedure is for the Office of Student Accounts to generate the list of checks and the Office of Financial Aid to review the checks and take the needed action to comply with federal regulations. Both departments experienced vacant positions which contributed to a delay in provision of the "checks not cashed" report to the Office of Financial Aid for review and resolution.

Corrective Action: Several staff vacancies have been filled which will help with compliance. The Office of Student Accounts will run the "checks not cashed" report and provide a list of uncashed checks to the Director of Financial Aid who will ensure that the list is reviewed and funds returned to the lender or Department of Education as applicable. To ensure that checks older than 90 days are managed promptly, the Director of Financial Aid has set up calendar reminders to request this report from the Office of Student Accounts.

University of Maine (UM)

Reason for finding's recurrence: Due to a combination of significant staff turnover in both the Financial Aid Office and the Bursar's Office at the time of initial implementation of the uncashed checks monitoring process, and communication deficiencies between the two offices, errors and concerns about the accuracy of the process were not discovered until late in the aid cycle.

Corrective Action: After first learning of the issue of uncashed checks as part of the fiscal 2020 audit, our campus worked with the Bursar's Office to implement a new process to identify and resolve uncashed checks that included federal aid. Following concerns about the ability to adhere to the 240-day time frame, additional changes were implemented in May 2021 which resulted in internal policy and procedures being stricter than federal regulations. The recurrence of this finding was identified in August 2021 and prompted the Office of Financial Aid to undertake a comprehensive review of the established uncashed check monitoring process. We promptly made updates to supporting queries and tracking systems and further improved our written policy and process documents to ensure compliance with this regulation moving forward. Under the current policy, we notify a student after a check is 30 days uncashed and follow up with

**UNIVERSITY OF MAINE SYSTEM
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021**

additional communication at 60 days and 90 days. If we have not heard from a student at 120 days, we initiate the return of federal aid funds.

University of Maine at Presque Isle (UMPI)

Reason for finding's recurrence: The 2020 audit finding was identified in the fall of 2020 and UMPI immediately resolved the checks identified in that finding and implemented a procedure for the Bursar's Office to monitor uncashed checks. During this time frame and continuing through the fall of 2021, the Bursar's Office was staffed with one position rather than the historic two positions and uncashed checks were not monitored as closely as intended.

Corrective Action: In October 2021, UMPI hired a part-time administrative support individual for the Bursar's Office. This individual is now responsible for monitoring the established policy and procedure related to uncashed checks. Procedures include two attempts to contact and notify students about outstanding checks. The first attempt will be at the point checks are 90 days outstanding and the second attempt will be 30 days later. In the case that the student does not respond to the communication attempts, the University of Maine at Presque Isle will retract any portion of the refund that was from federal aid and will return the funds to the federal Department of Education.

020-005 Equipment

Condition: During our testing at the University of Maine, we noted 3 of the 16 assets tested were no longer in use due to inaccessibility or damage and should have been classified as disposed. It was also noted there is no documented review process for physical inventory over federally funded equipment.

Status: Finding has been resolved.

If the United States Department of Education has questions regarding this schedule, please contact Darla Reynolds at 207-581-5490 or darlab@maine.edu.

**UNIVERSITY OF MAINE SYSTEM
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2021**

United States Department of Education

University of Maine System respectfully submits the following corrective action plan for the year ended June 30, 2021.

Audit period: July 01, 2020 to June 30, 2021

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

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the current year.

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

United States Department of Education

2021-001 Student Financial Assistance Cluster – Assistance Listing No. Various

Recommendation: We recommend the University evaluate its procedures and policies around reporting disbursements to COD to ensure that student information is reported accurately and timely.

University of Maine Augusta (UMA)

Condition: During our testing, we noted two Pell disbursements that were not reported within the required 15 days and one Pell disbursement where the disbursement date per COD did not match the disbursement date per the student's account.

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

Action taken in response to finding: We have corrected the information in COD for the cited findings. We have also completed a review of current policies and procedures. We edited the process to include Director of Financial Aid review and sign off. The Office of Financial Aid has filled most of its staffing vacancies which should help ensure that reconciliation files are processed within the required time frame set by the Department of Education.

Name(s) of the contact person(s) responsible for corrective action: Jamie L. Santiago, Director of Financial Aid for the University of Maine at Augusta

Planned completion date for corrective action plan: January 2022

**UNIVERSITY OF MAINE SYSTEM
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2021**

United States Department of Education

2021-002 Student Financial Assistance Cluster – Assistance Listing No. Various

Recommendation: We recommend the University review its procedures for identifying and reporting required changes to the Department of Education so these changes can be filed in a timely manner.

University of Maine Augusta (UMA)

Condition: During our testing of accurate and timely reporting on the ECAR, we noted the University of Maine at Augusta did not list the National Student Clearinghouse (NSC) as a third-party servicer and they failed to notify the Department of Education within the required 10 days for the change in student financial aid director.

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

Action taken in response to finding: The ECAR has been reviewed and updated to include the National Student Clearinghouse (NSC) as a third-party servicer and the new Director of Financial Aid is listed appropriately.

Name(s) of the contact person(s) responsible for corrective action: Jamie L. Santiago, Director of Financial Aid

Planned completion date for corrective action plan: July 20, 2021

United States Department of Education

2021-003 Student Financial Assistance Cluster – Assistance Listing No. Various

Recommendation: We recommend that the universities above review their procedures related to outstanding student refund checks to ensure they are being returned to the Department of Education after 240 days.

University of Maine Augusta (UMA)

Condition: During our testing, we noted there were 12 uncashed checks worth \$11,712.94 that had not been returned to the Department of Education within the required 240 days.

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

Action taken in response to finding: As of May 5, 2022, all uncashed checks except one has been resolved by either reissuing to the student or sending the monies back to the Department of Education. The last check is expected to be resolved by mid-May 2022. Additionally, the Office of Financial Aid and the Office of Student Accounts reviewed policies and procedures and made adjustments, including that the Office of Student Accounts will provide bi-monthly reports to the Office of Financial Aid of stale/uncashed checks that are older than 90 days. The Office of Financial Aid will review the checks for Title IV aid and return funds as required by regulations.

**UNIVERSITY OF MAINE SYSTEM
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2021**

Name(s) of the contact person(s) responsible for corrective action: Jamie L. Santiago, Director of Financial Aid for the University of Maine at Augusta

Planned completion date for corrective action plan: All but one item was resolved by February 2022 and the final item is expected to be resolved by May 15, 2022.

University of Maine (UM)

Condition: During our testing, we noted there was 1 uncashed check worth \$39.50 that had not been returned to the Department of Education within the required 240 days.

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

Action taken in response to finding: We have resolved the check identified in the finding. After first learning of the issue of uncashed checks during the prior year's audit, our campus quickly implemented a new process to identify and resolve uncashed checks that include federal aid. Between September 2020 and May 2021, we worked with the Bursar's Office on this process. In May of 2021, we reevaluated this process after concerns were raised of being able to adhere to the 240-day time frame. In May 2021, we updated our institutional policy, making it stricter than the federal policy, and updated our process to ensure accurate and timely identification of uncashed checks with federal aid. At this time, we begin sending notification to students after a check is 30 days uncashed. We follow-up with 2 more communications at the 60 and 90 day marks. At 120 days after being uncashed, if we have not heard from the student, we then initiate the return of federal aid funds.

Name(s) of the contact person(s) responsible for corrective action: Connie Smith, Director of Financial Aid for the University of Maine

Planned completion date for corrective action plan: Completed as of May 2021. We have been following our revised process since this date.

University of Maine at Presque Isle (UMPI)

Condition: During our testing, we noted there were 7 uncashed checks worth \$12,401.00 that had not been returned to the Department of Education within the required 240 days.

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

Action taken in response to finding: We have resolved all checks identified in the finding. We have also hired a part-time administrative person to assist in monitoring and management of uncashed checks. We also reviewed the procedures we had established as a result of the 2020 audit finding and have formalized those into written policy. The Bursars Office will identify the individuals that have not cashed financial aid refunds, which include federal resources, after 90 days. Two attempts will be made to contact the student and notify him or her of the outstanding check. The first attempt will be at the 90 day point, the second attempt will be 30 days later. In the case that the student does not respond to the communication attempts, the University of Maine at Presque Isle will retract any portion

**UNIVERSITY OF MAINE SYSTEM
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2021**

of the refund that was from federal aid and will return the funds to the federal Department of Education.

Name(s) of the contact person(s) responsible for corrective action: Ms. Lynnelle Foster, Bursar - University of Maine at Presque Isle

Planned completion date for corrective action plan: Implemented on November 12, 2021

United States Department of Education

2021-004 Student Financial Assistance Cluster – Assistance Listing No. Various

Recommendation: We recommend the University review its reporting procedures to ensure that students' statuses are accurately and timely reported to NSLDS and all errors are corrected with the appropriate timeframe as required by regulations.

University of Maine Augusta (UMA)

Condition: During our testing at University of Maine at Augusta, we noted that the rosters returned for the University yielded error reports that were not corrected and resubmitted within the required 10 days.

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

Action taken in response to finding: The Office of Financial Aid, in consultation with the Registrar, reviewed policies and procedures to ensure that error reports from NSLDS are reviewed and corrected in the required timeframe set forth by the Department.

Name(s) of the contact person(s) responsible for corrective action: Jamie L. Santiago, Director of Financial Aid for the University of Maine at Augusta

Planned completion date for corrective action plan: Implemented December 2021

If the United States Department of Education or other agency has questions regarding this plan, please contact Darla Reynolds at 207-581-5490 or darlab@maine.edu.

University of Maine System
Board of Trustees

AGENDA ITEM SUMMARY

NAME OF ITEM: University of Maine Foundation in the UMS FY2022 Financial Statements

INITIATED BY: David M. MacMahon, Chair

BOARD INFORMATION: X

BOARD ACTION:

BOARD POLICY:

Bylaws – Section 3

UNIFIED ACCREDITATION CONNECTION:

Supports central management and oversight of the University of Maine System's audit.

BACKGROUND:

Darla Reynolds, Director of Accounting, will discuss presentation of the University of Maine Foundation as a component unit in the University of Maine System's ("UMS") FY2022 financial statements.

In accordance with generally accepted accounting principles, the UMS has included the University of Maine Foundation ("Foundation") as a component unit in its financial statements since FY2004. For the UMS to receive an unqualified or clean audit opinion, the data for the Foundation must be audited and the audit opinion issued by the Foundation's auditors must be unqualified. In all years that the UMS has included the Foundation's data, their audit opinion has been unqualified.

Historically, the Foundation has had a fiscal year end of June 30 and their annual audit has been conducted by their auditors during the same time frame that the UMS' audit occurs. Over the past several years the Foundation has increased its holdings in alternative investments for which June 30 market values tend to be delayed. Subsequently, the Foundation has found it increasingly challenging to complete its audit by the deadline for inclusion in the UMS's financial statements which are due to the State of Maine by November 1st.

To address this increasing challenge, the Foundation's Board of Directors voted last fall to change the Foundation's fiscal year from June 30th to December 31st, effective December 31, 2021. This change will enable the Foundation to obtain the needed investment values and complete its audit in advance of the date by which the UMS needs the data. For this transition year, the UMS' FY2022 financial statements will include audited data for the Foundation as of and for the six months ended December 31, 2021 in comparison with the previously audited data as of and for the twelve months ended June 30, 2021.

05/10/2022

University of Maine System
Board of Trustees

AGENDA ITEM SUMMARY

NAME OF ITEM: UM Department of Athletics Agreed-Upon Procedures Report FY2021 Overview

INITIATED BY: David M. MacMahon, Chair

BOARD INFORMATION: X

BOARD ACTION:

BOARD POLICY:

Bylaws – Section 3

UNIFIED ACCREDITATION CONNECTION:

Supports central management and oversight of the University of Maine System’s audits.

BACKGROUND:

Ken Ralph, University of Maine Athletics Director, and Matthew Curtis, Associate Athletic Director for Business, will provide a brief overview regarding the following report on Agreed-Upon Procedures performed by O’Connor & Drew.

- *Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.15 for the year ended June 30, 2021*

This report addresses evaluation of the Statement of Revenues and Expenditures of the UM Department of Athletics for compliance with specific NCAA Bylaw requirements.

05/10/2022

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association Bylaw 3.2.4.17

June 30, 2021

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Agreed-Upon Procedures in Accordance with National Collegiate Athletic Association Bylaw 3.2.4.17

June 30, 2021

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES IN ACCORDANCE WITH NCAA BYLAW 3.2.4.17

Dr. Joan Ferrini-Mundy, President
University of Maine
Orono, Maine

We have performed the procedures enumerated below on the Statement of Revenues and Expenditures (the "Statement") of the Intercollegiate Athletics Department (the "Department") of the University of Maine (the "University") for the year ended June 30, 2021. The University's management is responsible for the compliance with those requirements.

Dr. Joan Ferrini-Mundy, President, has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose solely to assist in evaluating whether the Statement of the Department of the University is in compliance with the National Collegiate Athletic Association (the "NCAA") Bylaw 3.2.4.17. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report, which includes Dr. Joan Ferrini-Mundy, President, and the Board of Trustees and management of the University, and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedures Related to Program Revenues and Expenditures

We obtained the Statement for the year ended June 30, 2021, as prepared by the University's management and shown in Appendix A. For the purpose of these procedures, materiality has been determined to be \$31,322 and changes of at least 10% from the respective prior year account balance. We recalculated the mathematical accuracy of the amounts in each column. We compared and agreed the amounts on each line to the corresponding amounts on the supporting schedules and/or worksheets, which agree to the general ledger.

1. Financial Statements and Affiliated Organizations

The University shall identify all intercollegiate athletics-related affiliated and outside organizations and obtain those organizations' statements for the reporting period. Once the University has made these statements available, the independent accountant shall agree the amounts reported in the statement to the organization's general ledger or, alternatively, confirm revenues and expenses directly with a responsible official of the organization. In addition, the University shall prepare a summary of revenues and

expenses for or on behalf of intercollegiate athletics programs affiliated and outside organizations to be included with the agreed-upon procedures report.

Results

According to management, the affiliated organizations of the University are the University of Maine Foundation (the "Foundation") and the University of Maine Alumni Association (the "Alumni Association"). Management has advised us that the affiliated organizations do not incur expenses on behalf of the Athletic Department, instead they serve as a conduit by soliciting and collecting contributions designated for the Athletic Department.

We obtained and examined the University's 2021 audited financial statements and noted no items that were listed as material weaknesses or significant deficiencies on the 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*.

We obtained and examined the 2021 audited financial statements of the Foundation. The Foundation received an unmodified opinion. As of the date of this report, the Alumni Association's reviewed financial statements for the year ended June 30, 2021 were in the process of being completed. As a result, we obtained and examined the reviewed financial statements of the Alumni Association for the year ended June 30, 2020. The independent accountant stated in their report that they were not aware of any material modifications that should be made to the Alumni Association's financial statements.

2. Analytical Procedures

Compare each material revenue and expense account to the prior period amounts and current year budget estimates. Obtain and document an understanding of any significant variations.

Results

According to management, the budget prepared for the Athletic Department is primarily used for operations. Consequently, the budget is not presented in a format comparable with the attached Statement. As a result, a comparison between the Statement's amounts and the current year budget was unable to be performed.

We compared the actual revenues and expenses in the Statement for the year ended June 30, 2021 to the respective figures for the year ended June 30, 2020. As agreed, we identified variances of greater than \$31,322 and 10%. We obtained explanations from management regarding the reasons for the variances. They are as follows:

Revenues

Ticket Sales

Ticket Sales decreased by \$1,143,277 or 100% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University was unable to sell tickets for games. As a result, there was no ticket revenue for fiscal year 2021.

Direct State or Government Support

Direct State or Government Support decreased by \$80,917 or 92.4% from fiscal year 2020 to fiscal year 2021. This balance is made up of the Athletic Department's share of federal work study for student workers. Due to the COVID-19 pandemic, the University ran fewer events staffed by students. As a result, the University incurred less federal work study expense in fiscal year 2021 than in the prior year.

Direct Institutional Support

Direct Institutional Support increased by \$1,388,023 or 10.2% from fiscal year 2020 to fiscal year 2021. In fiscal year 2021, the University incurred COVID-related expenses of \$520,000. Additionally, due to the COVID-19 pandemic, the University lost a large source of revenue from ticket sales. This loss was covered by direct institutional support.

Indirect Institutional Support

Indirect Institutional Support increased by \$721,654 or 33.3% from fiscal year 2020 to fiscal year 2021. E&G scholarships, totaling approximately \$3.7 million, were included in the base budget in fiscal year 2021. Indirect institutional support is calculated as 20% of the athletic department's base budget. These scholarships were not included in the budget in the prior year.

Guarantees

Guarantees decreased by \$1,058,300 or 98.9% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University was only able to play one guarantee game in fiscal year 2021.

Contributions

Contribution revenue decreased by \$540,136 or 36.6% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University implemented a budget freeze on programs. Typically, programs utilize contributions to cover the budget overages.

Media Rights

Media Rights revenue decreased by \$376,965 or 50.1% from fiscal year 2020 to fiscal year 2021. The University's media rights vendor only paid half of the contracted amount due. Per management, they are seeking legal advice on this situation. As a result, the University received half of the amount due of \$775,000 per their media rights contract in fiscal year 2021.

NCAA Distributions

NCAA Distributions decreased by \$665,387 or 64.7% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the NCAA reduced distributions. This resulted in a decrease in NCAA distribution revenue for fiscal year 2021.

Sports-Camp Revenue

Sports-Camp Revenue decreased by \$442,776 or 99.4% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University was unable to host sports camps until June 2021.

Other Income

Other Income decreased by \$266,765 or 77.7% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University had a decrease in revenue from athletic rentals of \$212,000 in fiscal year 2021.

*Expenses**Away-Game Guarantee Expense*

Away-Game Guarantee expenses decreased by \$184,172 or 100% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University did not host any guarantee games in fiscal year 2021.

Recruiting

Recruiting expenses decreased by \$281,423 or 90.8% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, University personnel did not recruit off campus until June 2021, resulting in a reduction of expenses in fiscal year 2021.

Team Travel

Team Travel expenses decreased by \$1,022,442 or 47.8% from fiscal year 2020 to fiscal year 2021. Due to COVID-19 travel restrictions, team travel was reduced in fiscal year 2021, resulting in a reduction of expenses.

Equipment, Uniforms & Supplies

Equipment, Uniforms & Supplies expenses decreased by \$88,364 or 12.1% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University implemented a budget freeze.

Game Expenses

Game Expenses decreased by \$366,107 or 74.5% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University hosted fewer games in fiscal year 2021 than in the prior year.

Fundraising, Marketing and Promotion

Fundraising, Marketing and Promotion decreased by \$163,855 or 81.9% from fiscal year 2020 to fiscal year 2021. The decrease in the current year is due to the University running the broadcast of games for Learfield in fiscal year 2020, which resulted in approximately \$75,000 of expenses to purchase equipment and additional staffing. The University did not incur similar costs in fiscal year 2021. Additionally, the University implemented a budget freeze in fiscal year 2021 which led to a further reduction in spending on fundraising, marketing, and promotion.

Sports-Camp Expenses

Sports-Camp Expenses decreased by \$265,655 or 99.3% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University was unable to host sports camps until June 2021.

Athletic Facilities, Debt Service, Leases, and Rental Fees

Athletic Facilities, Debt Service, Leases, and Rental Fees decreased by \$199,771 or 94.1% from fiscal year 2020 to fiscal year 2021. In fiscal year 2020, the University incurred expenses of \$199,771 related to basketball events. In fiscal year 2021, the University did not incur these expenses as they did not utilize the Cross Center.

Indirect Facilities and Administrative Support Expenses

Indirect Facilities and Administrative Support increased by \$721,654 or 33.3% from fiscal year 2020 to fiscal year 2021. E&G scholarships, totaling approximately \$3.7 million, were included in the base budget in fiscal year 2021. Indirect institutional support is calculated as 20% of the athletic department's base budget. These scholarships were not included in the budget in the prior year.

Medical Expenses and Medical Insurance

Medical Expenses and Medical Insurance increased by \$486,935 or 313.4% from fiscal year 2020 to fiscal year 2021. Due to the COVID-19 pandemic, the University purchased large quantities of medical supplies in fiscal year 2021. COVID-related medical expenses totaled \$520,000 in fiscal year 2021.

Other Operating Expenses

Other Operating Expenses decreased by \$574,786 or 52.2% from fiscal year 2020 to fiscal year 2021. The decrease is attributable to COVID-19 as budgets in the Athletic Department were frozen.

3. Ticket Sales

Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period, and unsold tickets to the related revenue reported by the University in the statement and the related attendance figures and recalculate totals.

Results

This procedure is not applicable. Per management, due to the COVID-19 pandemic, the University was unable to sell tickets for athletic contests. As a result, there was no ticket revenue for fiscal year 2021.

4. Direct State or Other Governmental Support

Compare direct state or other governmental support recorded by the University during the reporting period with state appropriations, University authorizations and/or other corroborative supporting documentation and recalculate totals.

Results

This procedure is not applicable. According to management and review of the general ledger, direct state or other governmental support received during the year ended 2021 was immaterial in the aggregate.

5. Student Fees

Compare and agree student fees reported by the University in the statement for the reporting to student enrollments during the same reporting period and recalculate totals. Obtain documentation of the University's methodology for allocating student fees to intercollegiate athletic programs. If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.

Results

This procedure is not applicable. Per management, the University does not assess or collect student fees of this type.

6. Direct Institutional Support

Compare the direct institutional support recorded by the University during the reporting period with the University supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

Results

We recalculated the total amount without exception.

We agreed the total of the detailed schedule of Direct Institutional support to the Statement.

7. Transfers Back to Institution

Compare the transfers back to the University with permanent transfers back to the University from athletics department and recalculate totals.

Results

This procedure is not applicable. Per management, there were no transfers back to the University.

8. Indirect Institutional Support

Compare the indirect institutional support recorded by the University during the reporting period with expense payments, cost allocation detail and other corroborative supporting documentation and recalculate totals.

Results

As advised by the System Office, indirect support should represent 20% of the University Athletic Department base budget. We recalculated the total amounts without exception.

9. Away-Game Guarantee Revenue

Select a sample of settlement reports for away games during the reporting period and agree each selection to the University's general ledger and/or the statement and recalculate totals. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the University's general ledger and/or the statement and recalculate totals.

Results

This procedure is not applicable. According to management and review of the general ledger, away-game guarantee revenue received during the year ended 2021 was immaterial in the aggregate.

10. Contributions

Any contributions of moneys, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10 percent or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods shall obtain and review supporting documentation for each contribution and recalculate totals.

Results

We traced the following contributions, which are all received from the Foundation, to the proper supporting documentation. The contributions constituted 10% or more of all contributions received for intercollegiate athletics during the reporting period. We reconciled to supporting documentation to the amount recognized and allocated for the fiscal year. Only contributions allocated in the current year are recognized as revenue.

<u>Description</u>	<u>Amount</u>	<u>Amount Allocated</u>
Alfond Fund Football Challenge	\$ 250,000.00	\$250,000.00
Alfond Fund Athletics Challenge	\$ 250,000.00	\$250,000.00
Tom & Sally Savage Hockey Challenge Fund	\$ 100,152.47	\$ 0.00
M Club Projects Fund	\$ 52,317.69	\$ 0.00
John R. Schmidlin Football Scholarship	\$ 50,024.11	\$ 0.00
Alfond Fund Golf Tournament Account	\$ 50,000.00	\$ 0.00

11. In-Kind

Compare the in-kind recorded by the University during the reporting period with a schedule of in-kind donations and recalculate totals.

Results

This procedure is not applicable. According to management and review of the general ledger, in-kind support received during the year ended 2021 was immaterial in the aggregate.

12. Compensation and Benefits Provided by a Third Party

Obtain the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the University and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the University's general ledger and/or the Summary and recalculate totals.

Results

According to discussions with management, this procedure is not applicable, as third parties do not provide compensation and benefits to employees of the Athletic Department.

13. Media Rights

Obtain and inspect agreements to understand the University's total media (broadcast, television, radio) rights received by the University or through their conference offices as reported in the statement. Compare and agree the media right revenues to a summary statement of all media rights identified, if applicable, and the University's general ledger and recalculate totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately.

Results

We obtained the supporting schedule that agrees to the Statement. We selected the sample listed below and obtained and inspected the agreements to gain an understanding of the relevant terms and conditions. Item (a) represents the annual fee that the University receives from Black Bear Sports Properties, LLC in exchange for the radio broadcast rights of the University's sporting events, promotional, signage, and sponsorship rights.

It should be noted that the contract between Black Bear Sports Properties, LLC ("BBSP") and the University states that the University was scheduled to receive \$775,000 in fiscal year 2021. However, due to COVID-19, the vendor only paid half of the contracted amount. We compared and agreed the amount below to the general ledger.

<u>Vendor</u>	<u>Amount</u>
a. Black Bear Sports Properties, LLC	\$ 375,000.00

14. NCAA Distributions

Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

Results

We recalculated the total amount without exception.

According to management, no written agreements exist for the payout from the NCAA affiliations. The funds for items (a) through (d) are not restricted and are classified as non-program specific. Funds for items (e) through (i) are restricted as part of a student-athlete wellbeing grant.

We obtained and agreed a detail schedule of NCAA distributions to the general ledger and the Statement. We selected the sample listed below and traced and agreed to the deposits made with the University without exception.

<u>Description</u>	<u>Amount</u>
a. NCAA – Grants-in-Aid	\$153,417.00
b. NCAA – Sports Sponsorship	\$ 46,104.00
c. NCAA – Spec Assistance/Oppor Fnd SAOF Funds	\$ 61,776.00
d. NCAA – Spec Assistance/Oppor Fnd SAF Funds	\$ 16,821.00
e. Polar Electro Inc.	\$ 2,500.00
f. WS Emerson Co. Inc.	\$ 323.00
g. Penobscot Assessment & Consult	\$ 800.00
h. Kinduct Technologies Inc.	\$ 9,000.00
i. Payroll Entry - Monthly	\$ 3,200.00

15. Conference Distributions

Obtain and inspect agreements related to the University's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. Compare and agree the related revenues to the University's general ledger, and/or the statement and recalculate totals.

Results

We obtained and agreed a detail schedule of conference distributions to the general ledger and the Statement. We selected the sample listed below and traced and agreed to the deposits made with the University without exception. We recalculated the total amount without exception.

<u>Description</u>	<u>Amount</u>
America East	\$ 2,713.00
America East/ESPN 3 Streaming	\$ 98,585.90

16. Conference Distributions of Football Bowl Generated Revenue

Obtain and inspect agreements related to the University's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. Compare and agree the related revenues to the University's general ledger, and/or the statement and recalculate totals.

Results

This procedure is not applicable. Per management, the University did not receive any conference distributions of football bowl generated revenue.

17. Program Sales, Concessions, Novelty Sales and Parking

Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales, and parking as well as any other corroborative supporting documents and recalculate totals.

Results

This procedure is not applicable. Per management, due to the COVID-19 pandemic, the University did not have income related to Program Sales, Concessions, Novelty Sales and Parking.

18. Royalties, Licensing, Advertisements and Sponsorships

Obtain and inspect agreements related to the University's participation in revenues from royalties, licensing, advertisements and sponsorships during the reporting period for relevant terms and conditions. Compare and agree the related revenues to the University's general ledger, and/or the statement and recalculate totals.

Results

We obtained the supporting schedule that agrees to the Statement. We selected the sample listed below, and management provided sufficient documentation to gain an understanding of the relevant terms and conditions.

<u>Description</u>	<u>Amount</u>
a. Trademark Licensing	\$ 40,000.00
b. Athletic Pouring Rights Fund	\$ 20,000.00

19. Sports-Camp Revenues

Inspect sports-camp contract(s) between the University and person(s) conducting University sports-camps or clinics during the reporting period to obtain documentation of the University's methodology for recording revenues from sports- camps. Obtain schedules of camp participants and select a sample of individual camp participant cash receipts from the schedule of sports-camp participants and agree each selection to the University's general ledger, and/or the statement and recalculate totals.

Results

This procedure is not applicable. Per management, due to the COVID-19 pandemic, the University was unable to host sports camps until June 2021. As a result, Sports Camp Revenue received during the year ended 2021 was immaterial in the aggregate.

20. Endowment and Investment Income

Obtain and inspect endowment agreements (if any) for relevant terms and conditions. Compare and agree the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

Results

We recalculated the total amount without exception.

We obtained a corresponding schedule listing all athletic-related endowment funds and sampled the following. For sampled items, we traced to the original endowment agreements and noted the funds were distributed in accordance with the terms of the endowment.

<u>Endowment Fund</u>	<u>Amount</u>
Martin Hagopian Ss Fund	\$ 1,465.84
Frank P Preti Ss Fund	\$ 1,389.51
James Milton Sims Ss Fund	\$ 1,038.62
Athletic Grant-In-Aid Ss Fund	\$ 601.92
Chester A Jenkins Fund	\$ 569.98

21. Other Income

Perform minimum agreed-upon procedures referenced for all revenue categories and recalculate totals.

Results

We recalculated the total amount without exception. We received a supporting schedule, from the University Athletic Business Office, to support the other income amount contained on the Statement and selected a sample to test. For each item sampled, we compared and agreed the receipts listed below to adequate supporting documentation without exception.

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Admin Athletics	UMaine Foundation MClub Planners	\$ 750.00
Athletic Oper & Maint	M Marshall Laptop	\$ 300.00
Athletics Rental	Town of Orono	\$ 429.00
Athletics Rental	Mahaney Diam Triple Play	\$ 300.00
Baseball	Baseball Gloves	\$ 2,755.00
Baseball	Baseball Gloves	\$ 295.00
Baseball	Baseball Apparel	\$ 120.00
Men's Ice Hockey	MIH AHCA Conf Reg Fee Refund	\$ 555.00
Track – Men	Track Lifting Shoes	\$ 700.00
Track – Women	Track Lifting Shoes	\$ 500.00

22. Bowl Revenue

Obtain and inspect agreements related to the University's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions. Compare and agree the related revenues to the University's general ledger, and/or the statement and recalculate totals.

Results

According to discussions with management, this procedure is not applicable, as the University did not participate or receive bowl revenue.

23. Athletic Student Aid

Select a sample of students (10% of the total student-athletes for universities who have used NCAA's Compliance Assistant (CA) software to prepare athletic aid detail, with a maximum sample size of 40, and 20% of total student-athletes for universities who have not, with a maximum sample size of 60) from the listing of University student aid recipients during the reporting period. Data should be captured by the University through the creation of a squad/eligibility list for each sponsored sport. Note: The Division I revenue distribution equivalencies (athletic grant amount divided by the full grant amount) should only include tuition, fees, room, board, and required course-related books, per Bylaw 20.02.7. Cost of Attendance or Other Expenses Related to Attendance are not countable for revenue distribution purposes. To access revenue distribution equivalencies within Compliance Assistant (CA), go to Reports > Standard Reports > Calculation of Revenue Distribution Equivalencies Report (CRDE).

Obtain individual student account detail for each selection and compare total aid in the University's student system to the student's detail in CA or the University report that ties directly to the NCAA Membership Financial Reporting System.

Perform a check of each student selected to ensure their information was reported accurately in either the NCAA's CA software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:

- *The equivalency value for each student-athlete in all sports, including head-count sports, needs to be converted to a full-time equivalency value. The full-time equivalency value is calculated using the athletic grant amount reported on the Calculation of Revenue Distribution Equivalencies Report (CRDE) from CA as the numerator and the full grant amount which is the total cost for tuition, fees, required course-related books, room and board for an academic year as the denominator. If using the NCAA CA software, this equivalency value will be calculated for you on the CRDE report labeled "Revenue Distribution Equivalent Award".*
- *Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount).*
- *Other expenses related to attendance (also known as cost of attendance) should not be included in grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7). Note: for compliance purposes equivalencies may include other expenses related to attendance per Bylaw 15.02.2, however these expenses are not allowed to be included for revenue distribution equivalencies.*

- *Full grant amount should be entered as a full year of tuition, not a semester or quarter.*
- *Student-athletes are to be counted once, regardless of multiple sport participation, and should not receive a revenue distribution equivalency greater than 1.00.*
- *Athletics grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championships competition, emerging sports for women and football bowl subdivision football.*
- *Grants-in-aid are valid for revenue distribution purposes in NCAA sports that do not meet the minimum contests and participants' requirements of Bylaw 20.9.6.3.*
- *Universities providing grants to student-athletes listed on the CRDE as "Exhausted Eligibility (fifth-year)" or "Medical" receive credit in the grants-in-aid component.*
- *The athletics aid equivalency cannot exceed maximum equivalency limits. However, the total revenue distribution equivalency can exceed maximum equivalency limits due to exhausted eligibility and medical equivalencies (reference Bylaw 15.5.3.1).*
- *If a sport is discontinued and the athletic grant(s) are still being honored by the University, the grant(s) are included in student-athlete aid for revenue distribution purposes.*
- *All equivalency calculations should be rounded to two decimal places.*
 - *If a selected student received a Pell Grant, ensure the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the University.*
 - *If a selected student received a Pell Grant, ensure the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.*
- *Recalculate totals for each sport and overall.*

Results

We performed the procedures listed above for athletic student aid and did not note any findings. We obtained a list of students receiving athletic aid from the University. Pursuant to the University's use of the NCAA CA software, our sample size was 28 student-athletes, representing 10% of the total. For each student identified below, we agreed the student's respective aid amount to the amount listed on the award letter and student's account with four exceptions. We noted four student-athletes whose aid amount per their student account did not agree to the amount posted to the general ledger. We have noted each instance with an asterisk below. The Associate Athletic Director for Business advised us that these were posting errors due to summer classes. We compared the information reported to the NCAA's CA Software without exception. We also ensured that all Pell Grants were included in the total value of Pell Grants for Revenue Distribution purposes as noted in

procedure 38. Student identification numbers were redacted from the report at the request of management for privacy purposes.

<u>Participant's Sport</u>	<u>Amount</u>
Baseball	\$13,511.60
Baseball	\$32,494.00
Football	\$13,169.00
Football	\$34,935.00
Football	\$46,995.00
Men's Basketball	\$30,525.04
Men's Basketball*	\$42,790.00
Men's Cross Country*	\$ 4,601.55
Men's Ice Hockey	\$38,193.64
Men's Ice Hockey	\$48,341.19
Men's Ice Hockey	\$32,979.76
Men's Track, Indoor*	\$24,460.69
Men's Track, Outdoor	\$ 4,586.96
Field Hockey	\$40,011.00
Field Hockey	\$11,087.50
Women's Basketball	\$39,076.00
Women's Basketball	\$34,289.00
Women's Cross Country	\$10,383.50
Women's Cross Country	\$ 5,228.58
Women's Ice Hockey	\$31,780.00
Women's Ice Hockey	\$11,527.00
Women's Soccer	\$24,828.15
Women's Soccer	\$45,081.90
Softball*	\$26,687.04
Softball	\$33,074.55
Women's Swimming	\$ 4,000.00
Women's Indoor Track	\$10,144.50
Women's Outdoor Track	\$11,019.00

Recommendation

The Director of Academic Support should provide a list to the Financial Aid Office containing all student-athletes enrolled in summer classes subsequent to the add/drop period. This will help ensure all summer financial aid is posted in the correct fiscal year.

Management Response

Management agrees with the recommendation. Our academic services staff will clearly communicate with our compliance office and financial aid office on any summer

adjustments. We will look to implement a date deadline to prevent last minute changes impacting fiscal year financial aid postings in the incorrect year.

24. Away-Game Guarantee Expense

Obtain and inspect visiting University's away-game settlement reports received by the University during the reporting period and agree related expenses to the University's general ledger and/or the statement and recalculate totals. Obtain and inspect contractual agreements pertaining to expenses recorded by the University from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the University during to the University's general ledger and/or the statement and recalculate totals.

Results

This procedure is not applicable. According to management, due to the COVID-19 pandemic, no guarantee expense was incurred during fiscal year 2021.

25. Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities

Obtain and inspect a listing of coaches employed by the University and related entities during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the University and related entities in the statement during the reporting period. Obtain and inspect payroll summary registers for the reporting year for each selection. Compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits and bonuses paid by the University and related entities expense recorded by the University in the statement during the reporting period. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.

Results

Forms W-2 are prepared on a calendar-year basis reflecting wages that are currently taxable. The University operates on a fiscal year of June 30th and records all salary and wage payments, whether currently taxable, non-taxable or deferred as a current expense in the Statement. The University of Maine System ("System") prepares and issues W-2's for all University employees. Accordingly, an employee who is compensated by more than one state University receives a single W-2 reporting all earned compensation.

We obtained and inspected a list of coaches employed by the University during fiscal year 2021. We selected a sample to test from this list that includes the Men's Football, Men's Basketball and Women's Basketball coaches. We traced the compensation from the general ledger to the payroll reports and contracts provided by Human Resources and agreed without exception.

<u>Coach</u>	<u>Sport</u>
Scott Heath	Baseball

<u>Coach</u>	<u>Sport</u>
Mark Lech	Cross Country
Josette Babineau	Field Hockey
Richard Reichenbach	Women's Ice Hockey
Linda Costello	Swimming & Diving
Jared Keyte	Football
Richard Barron	Men's Basketball
Courtney England	Women's Basketball

26. Coaching Other Compensation and Benefits Paid by a Third Party

Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the University in the statement during the reporting period. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary register to the coaching other compensation and benefits paid by third-party expenses recorded by the University in the statement during the reporting period and recalculate totals.

Results

According to discussions with management and review of the general ledger, this procedure is not applicable, as third parties do not provide compensation or benefits to coaches on behalf of the University.

27. Support Staff and Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities

Select a sample of support staff/administrative personnel employed by the University and related entities during the reporting period. Obtain and inspect reporting period summary payroll register for each selection. Compare and agree related summary payroll registers to the related support staff administrative salaries, benefits and bonuses paid by the University and related entities expense recorded by the University in the statement during the reporting period and recalculate totals.

Results

As described above in procedure 25, employees of the University receive a single W-2.

We obtained and inspected a list of support staff and administrative personnel salaries employed by the University during fiscal year 2021 and selected a sample of Department employees listed below to test. We reconciled the salary for the sampled support staff and administrative personnel on the supporting schedule to the respective employee's annual wage rate according to human resources.

<u>Employee</u>	<u>Title</u>
Ken Ralph	Director of Athletics

<u>Employee</u>	<u>Title</u>
Nick Fox	Assistant Business Manager
Bryce Colbeth	Assistant Director of Athletic Communications
Annie Grant	Coordinator for Athletic Facilities & Special Events
Samantha Hegmann	Associate Athletic Director for Compliance

28. Support Staff and Administrative Other Compensation and Benefits Paid by a Third Party

Select a sample of support staff/administrative personnel employed by the third parties during the reporting period. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary registers to the related support staff and administrative other compensation and benefits expense recorded by the University in the statement during the reporting period and recalculate totals.

Results

According to discussions with management and review of the general ledger, this procedure is not applicable, as third parties do not provide compensation or benefits to support staff and administrative personnel on behalf of the University.

29. Severance Payments

Select a sample of employees receiving severance payments by the University during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.

Results

According to discussions with management and review of the general ledger, this procedure is not applicable, as there were no severance payments made by the Athletic Department in fiscal year 2021.

30. Recruiting

Obtain documentation of the University's recruiting expense policies. Compare and agree to existing University and NCAA-related policies. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

Results

According to management, recruiting expenses are only incurred and approved if the expense is for activity allowed per the current version of the NCAA Division I Manual. Each sports office and coach have either a printed copy of the most recent NCAA Division I Manual or access to an electronic version.

On an annual basis, each coach must pass the NCAA recruiting exam before the coach is allowed to recruit. The University has safeguards to ensure that only coaches who pass the exam can recruit. To ensure safeguards are effective, the University is required to have an NCAA compliance audit annually. We reviewed the 2021 compliance audit which we preformed and noted no issues that will impact this engagement.

Each test is proctored by the Associate Athletic Director or Assistant Athletic Director for Compliance. For new coaches previously employed by another institution, the Department contacts the Compliance Officer from the other institution and receives written confirmation of the test score and date of the exam. Head coaches submit a list of individuals who recruit annually to the Associate Athletic Director of Compliance, who is responsible for ensuring that all coaches must pass the exam before they are allowed to perform off-campus recruiting. The Associate Athletic Director of Compliance is also responsible for approving all recruiting expenses. Before an expense is approved, she verifies that the coach submitting the cost for approval passed the recruiting exam.

We compared the University's policies to the *NCAA Division Manual*, and the University's policies appear to conform with NCAA-related policies.

Per management, due to the COVID-19 pandemic, University personnel did not recruit off campus until June 2021. As a result, recruiting expenses incurred during the year ended 2021 was immaterial in the aggregate.

31. Team Travel

Obtain documentation of the University's team travel policies. Compare and agree to existing University and NCAA-related policies. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

Results

We traced the total expense reported on the supporting schedule and recalculated the totals based on the receipts without exception.

On an annual basis, a budget for team travel is developed for each sport. Coaches make arrangements for team travel within budgetary limitations. Coaches receive quotes and create a purchase order, which is approved by the Department's business office.

The University has several travel agencies with which it has contracted for travel arrangements. Coaches are responsible for making hotel arrangements. Meals are either purchased for the team by the coaches, or the students are provided meal money in advance of the trip. On the receipt of meal money, students are required to sign an acknowledgement of receipt.

Each coach has a travel card to be used for hotel, meals and other charges. They are required to submit a copy of the receipts to the Associate Athletic Director for Business who compares the receipt to the charges on the on-line statement. The coach is responsible for the monthly reconciliation of the statement which must also be reviewed by the coaches' supervisor. A receipt is not needed if the coach is using their travel card to pay for his or her own individual meals. A coach is permitted to spend up to \$46 per day on meals, and is required to reimburse the University for expenditures in excess of that amount.

We compared the University's policies to the *NCAA Division I Manual*, and the University's policies appear to conform with NCAA-related policies.

32. Indirect Facilities and Administrative Support

Tested with revenue section- Indirect Institutional Support.

Results

As advised by the System Office, indirect support should represent 20% of the University Athletic Department base budget. We recalculated the total amounts without exception.

33. Athletic Facility Debt Service, Leases and Rental Fees

Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g., debt financing agreements, leases, rental agreements). Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.

Results

This procedure is not applicable. Per management, due to the COVID-19 pandemic, the University did not incur rental expenses. As a result, Debt Service, Leases, and Rental Fees expenses incurred during the year ended 2021 was immaterial in the aggregate.

34. Operating Expenses

Obtain the general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Results

We recalculated the total amount without exception.

We received documentation to support amounts indicated in the Statement and selected a sample to test. For each selection we compared and agreed the expense listed below to supporting documentation.

Note: Identifying numbers included in the category description refer to the identifiers noted on the Statement of Revenues and Expenditures (Appendix A).

<u>Category</u>	<u>Description</u>	<u>Amount</u>
28-Team Travel	Air Planning LLC	\$ 85,405.00
28-Team Travel	Charlton, Nicholas	\$ 6,000.00
28-Team Travel	CYR Bus Line	\$ 26,840.00
28-Team Travel	Culina, Paul	\$ 3,873.41
28-Team Travel	Emajoe, Liis	\$ 1,840.00
29-Equipment, Uniforms & Supplies	New Balance Athletic Shoe Inc	\$ 7,971.91
29-Equipment, Uniforms & Supplies	WS Emerson Co Inc	\$ 2,996.00
29-Equipment, Uniforms & Supplies	Wights Sporting Goods	\$ 3,146.25
29-Equipment, Uniforms & Supplies	WSI Manufacturing Co	\$ 1,349.62
29-Equipment, Uniforms & Supplies	New Balance Athletic Shoe Inc	\$ 16,736.33
30-Game Expenses	America East Conference	\$ 31,500.00

<u>Category</u>	<u>Description</u>	<u>Amount</u>
30-Game Expenses	Women's Basketball	\$ 1,365.00
30-Game Expenses	Police 2/7 to 3/13/21	\$ 1,056.00
30-Game Expenses	Narciso Torres	\$ 889.76
30-Game Expenses	Ron Libby	\$ 414.78
31-Fundraising, Marketing & Promotions	HIBU Inc Mid Atlantic HIBU PAC	\$ 8,100.00
31-Fundraising, Marketing & Promotions	YourMember – Careers	\$ 125.00
31-Fundraising, Marketing & Promotions	Reichenbach, Richard	\$ 104.44
31-Fundraising, Marketing & Promotions	NCAA Market	\$ 275.00
31-Fundraising, Marketing & Promotions	Reichenbach, Richard	\$ 79.47
37-Medical Expenses & Insurance	Medline Industries Inc	\$ 67,110.52
37-Medical Expenses & Insurance	Collins Sports Medicine	\$ 5,058.00
37-Medical Expenses & Insurance	Eastern Maine Medical Ctr	\$ 975.77
37-Medical Expenses & Insurance	Clean O Rama Inc	\$ 487.98
37-Medical Expenses & Insurance	Ally Trimper	\$ 225.00
38-Membership & Dues	Hockey East	\$ 60,000.00
38-Membership & Dues	America East Conference	\$ 55,000.00
38-Membership & Dues	CAA Football	\$ 33,750.00
38-Membership & Dues	US Track & Field Crs Cntry COA	\$ 500.00
38-Membership & Dues	NACDA & Affiliates	\$ 300.00
40-Other Operating Expenses	Synergy Sports Technology	\$ 9,600.00
40-Other Operating Expenses	Synergy Sports Technology	\$ 8,500.00
40-Other Operating Expenses	A L Tier II LLC	\$ 20,000.00
40-Other Operating Expenses	United Collegiate Umpires	\$ 900.00
40-Other Operating Expenses	Awards Signs & Trophies LLC	\$ 292.40

35. Student Meals (Non-Travel)

Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Results

We recalculated the total amount without exception.

We received documentation to support amounts indicated in the Statement and selected a sample to test. For each selection we compared and agreed the expense listed below to supporting documentation.

<u>Sport</u>	<u>Description</u>	<u>Amount</u>
Baseball	Kieffer, Joshua	\$ 1,025.15
Men's Basketball	Marshall, Matthew	\$ 878.66
Men's Ice Hockey	Culina, Paul	\$ 25,780.00
Softball	Fitzpatrick, Jordan	\$ 603.96
Women's Ice Hockey	Grant, Andrea	\$ 730.00

36. Bowl Expenses

Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Results

According to discussions with management, this procedure is not applicable, as the University did not participate or incur bowl expenses.

37. NCAA Membership Financial Reporting System

Compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from Compliance Assistant (CA) or other report that supports the equivalency calculations from the University. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the University. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or other report that supports the equivalency calculations, inquire about the discrepancy and report the justification in the AUP report. Compare current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquire and document an explanation for any variance great than +/- 4%.

Results

Squad lists maintained by the Department are retrieved directly from Compliance Assistant, which submits and retrieves information directly to the NCAA Membership Financial Reporting System. As a result, all squad lists that are maintained agree with the NCAA Membership Financial Reporting System.

38. Sports Sponsorship and Demographics Forms Report

Obtain the University's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year. Validate that the countable NCAA sports reported by the University met the minimum requirements, set forth in Bylaw 20.9.6.3, related to the number of contests and the number of participants. If the University requested and/or received a waiver related to minimum contests or minimum participants for a sport, that sport would not qualify as a sponsored sport for the purposes of revenue distribution. Also, only sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are eligible. Once countable sports have been validated, ensure that the University has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Note: Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA. Compare current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance.*

Results

We received the Sports Sponsorship and Demographics Forms Report and validated that the sports reported met the minimum requirements for the number of games played as well as the minimum participants, where applicable. These sports statistics are maintained also with the squad lists, which are in agreement with the NCAA Membership Financial Reporting System. There were no variances when compared to the prior year.

39. Pell Grants

Agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g., Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid and Pell Grant recipients with no Athletic Aid) and the total dollar amount of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report generated out of the University's financial aid records of all student-athlete Pell Grants. Note: individual student-aid file testing in step 31 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report. Compare current year Pell Grants total to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 20 grants.

Results

We received a report detailing the Pell Grant award amount each student-athlete received and compared it to the amount of Pell Grants indicated in the NCAA Membership Financial Reporting System. We compared the amounts listed in the report to each student-athlete sampled during the Athletic Aid testing and agreed without exception.

40. Excess Transfers to Institution and Conference Realignment Expenses

Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Results

According to discussions with management, this procedure is not applicable, as the Athletic Department did not have any excess transfers to the University and did not incur realignment expenses.

41. Total Athletics-Related Debt

Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained.

Agree the total annual maturities and total outstanding athletic-related debt to supporting documentation and the University's general ledger, as applicable.

Results

According to discussions with management, this procedure is not applicable, as there is no athletics-related debt.

42. Total Institutional Debt

Agree the total outstanding University debt to supporting documentation and the University's audited financial statements, if available, or the University's general ledger.

Results

We reviewed the University's audited financial statements and noted the total Institutional debt for the year ending June 30, 2021.

43. Value of Athletics-Dedicated Endowments

Obtain a schedule of all athletics-dedicated endowments maintained by athletics, the University, and affiliated organizations. Agree the fair market value in the schedule(s) to supporting documentation, the general ledger(s) and audited financial statements, if available.

Results

We agreed the University's and Foundation's schedule of athletics dedicated endowments at fair market value to supporting documentation and the general ledger without exception.

44. Value of Institutional Endowments

Agree the total fair market value of University endowments to supporting documentation, the University's general ledger and/or audited financial statements, if available.

Results

We reviewed the University's audited financial statements and noted the total value of Institutional Endowments for the year ending June 30, 2021.

45. Total Athletics-Related Capital Expenditures

Obtain a schedule of athletics-related capital expenditures made by athletics, the University, and affiliated organizations during the reporting period.

Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Results

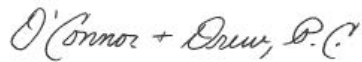
According to discussions with management, this procedure is not applicable, as the University did not incur any athletics-related capital expenditures in 2021.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagements in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the

expression of an opinion or conclusion, respectively, on the compliance of the accompanying statement of revenue and expenses of the University. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Dr. Joan Ferrini-Mundy, President, and the Board of Trustees and management of the University and is not intended to be and should not be used by anyone other than those specified parties.



**Certified Public Accountants
Braintree, Massachusetts**

January 13, 2022

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Statement of Revenues and Expenditures

For the Year Ended June 30, 2021

Appendix A

<u>Operating Revenues</u>	<u>Football</u>	<u>Men's Basketball</u>	<u>Women's Basketball</u>	<u>Other Sports</u>	<u>Non-Program Specific</u>	<u>Total</u>
1 Ticket Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Direct State or Governmental Support	-	-	-	-	6,672	6,672
3 Student Fees	-	-	-	-	-	-
4 Direct Institutional Support	3,060,939	1,114,190	1,111,329	6,208,447	3,513,320	15,008,225
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	2,888,821	2,888,821
7 Guarantees	-	12,000	-	-	-	12,000
8 Contributions	472,492	8,237	35,448	294,024	126,326	936,527
9 In-Kind Third-Party Support	-	-	-	1,134	400	1,534
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
11 Media Rights	-	-	-	-	375,000	375,000
12 NCAA Distributions	-	-	-	-	362,486	362,486
13 Conference Distributions (Non-Media or Bowl)	-	-	2,713	-	98,586	101,299
13A Conference Distributions of Bowl Generated Revenue	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	-	-	-
15 Royalties, Licensing, Advertisements and Sponsorships	-	-	-	40,000	20,000	60,000
16 Sports Camp Revenues	-	-	1,550	1,225	-	2,775
17 Athletics Restricted Endowment and Investment Income	25,638	1,337	1	4,214	2,342	33,532
18 Other Operating Revenue	-	-	-	7,750	68,989	76,739
19 Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	3,559,069	1,135,764	1,151,041	6,556,794	7,462,942	19,865,610
Operating Expenses						
20 Athletic Student Aid	2,090,739	517,222	533,798	3,385,432	-	6,527,191
21 Guarantees	-	-	-	-	-	-
22 Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	880,260	517,488	376,472	1,865,466	-	3,639,686
23 Coaching Salaries, Benefits and Bonuses paid by a Third Party	-	-	-	-	-	-
24 Support Staff/Administrative, Compensation, Benefits and Bonuses paid by the University and Related Entities	59,803	9,739	64,102	110,549	3,086,641	3,330,834
25 Support Staff/Administrative Compensation, Benefits and Bonuses paid by a Third Party	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	17,913	64	1,698	9,002	-	28,677
28 Team Travel	240,781	73,792	94,483	707,564	-	1,116,620
29 Sports Equipment, Uniforms and Supplies	152,548	29,013	20,802	399,656	42,397	644,416
30 Game Expenses	21,767	12,260	24,060	37,797	29,727	125,611
31 Fundraising, Marketing and Promotion	-	-	-	-	36,319	36,319
32 Sports Camp Expenses	-	-	113	1,862	-	1,975
33 Spirit Groups	-	-	-	-	601	601
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	-	12,469	12,469
35 Direct Overhead and Administrative Expenses	-	-	-	41	29,554	29,595
36 Indirect Institutional Support	-	-	-	-	2,888,821	2,888,821
37 Medical Expenses and Insurance	10,619	1,200	760	7,777	621,959	642,315
38 Memberships and Dues	33,750	1,500	1,500	100,450	84,088	221,288
39 Student Athlete Meals (non-travel)	33,395	17,523	15,453	65,022	2,356	133,749
40 Other Operating Expenses	85,829	15,966	17,389	86,265	321,656	527,105
41 Bowl Expenses	-	-	-	-	-	-
Total Operating Expenses	3,627,404	1,195,767	1,150,630	6,776,883	7,156,588	19,907,272
Excess (Deficiency) of Revenues over (Under) Expenses	\$ (68,335)	\$ (60,003)	\$ 411	\$ (220,089)	\$ 306,354	\$ (41,662)
50 Excess Transfers to Institution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Conference Realignment Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Total Athletics-Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Total Institutional Debt	\$ -	\$ -	\$ -	\$ -	\$ 166,841,000	\$ 166,841,000
54 Value of Athletics-Dedicated Endowments	\$ 1,116,377	\$ 216,989	\$ 77,373	\$ 5,684,238	\$ 6,329,901	\$ 13,424,879
55 Value of Institutional Endowments	\$ -	\$ -	\$ -	\$ -	\$ 166,312,000	\$ 166,312,000
56 Total Athletics-Related Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying notes to the Statement of Revenues and Expenditures.

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Notes to the Statement of Revenues and Expenditures

June 30, 2021

Appendix B

Note 1 - Organization

The University of Maine System (the "System") consists of seven universities, eight regional outreach centers and a central administrative office. The University of Maine Department of Athletics (the "Department") is incorporated in the financial statements of the System.

The System is a component unit of the State of Maine and is therefore generally exempt from income taxes under Section 115 of the Internal Revenue Code.

The University of Maine Foundation ("Foundation") and the University of Maine Alumni Association (the "Association") are legally separate tax-exempt component units of the System.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Department's Statement of Revenues and Expenditures have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board ("GASB"). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows except for contributions as described in Note 4. The Statement is presented in a manner that intends to report all activity of the University's Intercollegiate Athletics Department in accordance with the requirements of National Collegiate Athletic Association (the "NCAA") Financial Audit Guidelines issued by the NCAA. This Statement is a statement of activity related to the Department and does not purport to present the results of operations for the University as a whole.

Non-program Specific Revenues and Expenses

Certain of the Department's expenses and/or functions are reported in the Statement of Revenues and Expenditures as non-program specific. They include the Athletic Director's Office, Alfond Arena, Athletic Information, Administration, Cheerleaders, Pool, Ticket Office, Hall of Fame, Goods and Services, Equipment Rooms, Athletic Development, Athletic Training, Academic Support Services, Latti Fitness Center, Compliance Office, NCAA Needy Student Fund, Athletic Marketing, Strength and Conditioning, and the Black Bear Fund.

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Notes to the Statement of Revenues and Expenditures - Continued

June 30, 2021

Appendix B

Note 2 - **Summary of Significant Accounting Policies - Continued**

Support From Outside Organizations

Contributions to the Department are received from the Foundation and the Association. Contributions from these groups are deposited into restricted scholarship, gift, or Friends' accounts for use by the sport named on the account.

All booster groups are required to deposit their funds into the University of Maine restricted accounts. Those accounts are subject to overall University accounting controls.

The Black Bear athletic scholarship fund receives regular contributions from the Foundation. This scholarship fund provides scholarship assistance to athletes and is not restricted by sport. The Foundation holds endowment funds, which are designated for the support of University of Maine Athletics.

Receipt and Use of Non-Cash Contributions

As with all gifts, in-kind gifts must be approved by the System's Board of Trustees and the official record appears in the Board's minutes. These gifts are used during the year by Department's staff and teams to accomplish their missions.

Employee Outside Income

Coaches and administrative staff may receive outside income for speaking engagements and non-university sponsored sports camps. They also may receive goods for endorsement or consultation contracts with athletic apparel and equipment manufacturers. NCAA compliance rules require the Department to report outside income to the President.

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

Notes to the Statement of Revenues and Expenditures - Continued

June 30, 2021

Appendix B

Note 2 - **Summary of Significant Accounting Policies - Continued**

Capital Assets

The University expends funds to build and maintain its athletic facilities. Such costs have been recorded elsewhere in the University's accounting records and are not reflected in the accompanying Statement.

Note 3 - **Endowment Funds**

The System follows the pooled investment concept for its endowed funds, whereby all invested funds are included in one pool, except for funds that are separately invested as directed by the donor.

Note 4 - **Presentation Differences**

Contributions

Contributions are received on behalf of the University's athletic department by affiliated organizations, including the University of Maine Foundation and the University of Maine Alumni Association. The University does not record funds received by its affiliate organizations until the funds have been transferred to the University. Typically, transfer of these moneys does not occur until the related expenditure is imminent.