



UNIVERSITY OF MAINE SYSTEM

AUDITOR'S REPORTS IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE

Year Ended June 30, 2018



UNIVERSITY OF MAINE SYSTEM

AUDITOR'S REPORTS AS REQUIRED BY THE UNIFORM GUIDANCE AND
GOVERNMENT AUDITING STANDARDS AND RELATED INFORMATION

Year Ended June 30, 2018

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**INDEPENDENT AUDITOR'S 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**

To the Board of Trustees
University of Maine System

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of the University of Maine System (the System), a component unit of the State of Maine, which collectively comprise the System's basic financial statements as of and for the year ended June 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated October 29, 2018. Our report includes a reference to other auditors, who audited the financial statements of the discretely presented component unit of the System, as described in our report on the System's financial statements. The audit of the financial statements of the component unit was not conducted in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance or other matters for the discretely presented component unit of the System.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 System's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System'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 System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berry Dunn McNeil & Parker, LLC

Bangor, Maine
October 29, 2018



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

The Board of Trustees
University of Maine System

Report on Compliance for Each Major Federal Program

We have audited the University of Maine System's (the System's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement (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, 2018. The System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

We did not audit the System's compliance with the requirements governing student loan repayment processing services in accordance with the requirements of the Student Financial Assistance Cluster: Federal Perkins Loan Program as described in the *Compliance Supplement*. Those requirements govern functions performed by Heartland ECSI (ECSI). Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements. ECSI's compliance with the requirements governing the functions that it performs for the System for the year ended June 30, 2018 was examined by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Guide for Audits of Proprietary Schools and for Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs*. Our report does not include the results of the other accountants' examination of ECSI's compliance with such requirements.

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.

Auditor's 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 each of its major federal programs for the year ended June 30, 2018.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2018-001. Our opinion on each major federal program is not modified with respect to this matter.

The System's response to the noncompliance finding identified in our audit is described in the accompanying Management Response and Corrective Action Plan. 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.

Requirements governing student loan repayment processing services in the Student Financial Assistance Cluster: Federal Perkins Loan Program as described in the *Compliance Supplement* are performed by ECSI. Internal control over compliance related to such functions for the year ended June 30, 2018 was reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Guide for Audits of Proprietary Schools and for Compliance Attestation Engagements of Third-Party Servicers Administering Title IV Programs*. Our report does not include the results of the other accountants' testing of ECSI's internal control over compliance related to such functions.

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 a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-001 that we consider to be a significant deficiency.

The System's response to the internal control over compliance finding identified in our audit is described in the Management Response and Corrective Action Plan. 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.

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

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

We have audited the financial statements of the business-type activities and the discretely-presented component unit of the System as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the System's basic financial statements. We issued our report thereon dated October 29, 2018, 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 basic 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 U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Berry Dunn McNeil & Parker, LLC

Bangor, Maine
January 17, 2019

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Student Financial Assistance Cluster:				
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grants		84.007	\$ -	\$ 4,842,723
Federal Work-Study Program		84.033	-	5,788,792
Federal Perkins Loan Program (note 3)		84.038	-	33,155,687
Federal Perkins Loan Program Administrative Cost Allowance		84.038	-	578,933
Federal Pell Grant Program		84.063	-	40,063,100
Federal Direct Student Loans		84.268	-	121,872,512
Total U.S. Department of Education			-	206,301,747
U.S. Department of Health and Human Services				
Nursing Student Loans (note 3)		93.364	-	2,708,577
Total Student Financial Assistance Cluster			-	209,010,324
Economic Development Cluster:				
U.S. Department of Commerce				
Investments for Public Works and Economic Development Facilities		11.300	-	52,928
Economic Adjustment Assistance		11.307	371,659	400,841
Total Economic Development Cluster			371,659	453,769
Fish and Wildlife Cluster:				
U.S. Department of the Interior				
Passed-through:				
Maine Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education	09A-20160726*281	15.611	-	58,455
Wildlife Restoration and Basic Hunter Education	CT-09A-20170725*346	15.611	-	55,921
Total Fish and Wildlife Cluster			-	114,376
Highway Planning and Construction Cluster:				
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation				
Highway Planning and Construction	20130731*535	20.205	-	28,412
Highway Planning and Construction	2015061700000004564	20.205	-	74
Total Highway Planning and Construction Cluster			-	28,486
Special Education Cluster (IDEA)				
U.S. Department of Education				
Passed-through:				
Maine Department of Education				
Special Education Grants to States	013-05A-3049-12-6401	84.027	-	33,403
Special Education Grants to States	013-05A-3049-12-6401	84.027	-	57,903
Special Education Grants to States	013-05A-3049-12-4099	84.027	-	29,541
Special Education Grants to States	013-05A-3063-14-4099	84.027	-	103,965
Special Education Grants to States	013-05A-3049-12-4099	84.027	-	95,286
Total Special Education Cluster (IDEA)			-	320,098
TRIO Cluster:				
U.S. Department of Education				
TRIO Student Support Services		84.042	-	2,258,084
TRIO Talent Search		84.044	-	732,345
TRIO Upward Bound		84.047	-	2,331,922
TRIO Educational Opportunity Centers		84.066	-	716,919
Total TRIO Cluster			-	6,039,270
Maternal, Infant, and Early Childhood Home Visiting Cluster:				
U.S. Department of Health and Human Services				
Passed-through:				
Maine Children's Trust Fund				
Affordable Care Act (ACA) Maternal, Infant, & Early Childhood	MCT-16-113	93.505	-	37,698
Total Maternal, Infant, and Early Childhood Home Visiting Cluster			-	37,698
TANF Cluster:				
U.S. Department of Health and Human Services				
Passed-through:				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	MCT-17-113A	93.558	-	76,940
Temporary Assistance for Needy Families	MCT-16-113	93.558	-	15,650
Total TANF Cluster			-	92,590
CCDF Cluster:				
U.S. Department of Health and Human Services				
Child Care & Development Block Grant		93.575	-	61,914
Passed-through:				
Maine Department of Health and Human Services				
Child Care & Development Block Grant	CFS-15-618	93.575	-	190
Total CFDA 93.575			-	62,104
Passed-through:				
Maine Department of Health and Human Services				
Child Care Mandatory & Matching Funds	CFS-15-618	93.596	-	7,546
Total CCDF Cluster			-	69,650

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Medicaid Cluster:				
U.S. Department of Health and Human Services				
Passed-through:				
Maine Department of Health and Human Services				
State Survey & Certif. of Health Care Providers & Suppliers (Title XVIII) Medicare	LRS-17-001	93.777	-	41,629
Total Medicaid Cluster			-	41,629
Foster Grandparent/Senior Companion Cluster:				
Corporation for National and Community Service				
Senior Companion Program		94.016	-	345,119
Total Foster Grandparent/Senior Companion Cluster			-	345,119
Research and Development Cluster:				
U.S. Department of Agriculture				
U.S. Department of Agriculture Awards with No CFDA Number		10.RD	-	522,481
Passed-through:				
U.S. Endowment for Forestry and Communities				
U.S. Department of Agriculture Awards with No CFDA Number	Y-16-2	10.RD	-	16,982
Sandia National Laboratories				
U.S. Department of Agriculture Awards with No CFDA Number	1816407	10.RD	-	75,416
Total CFDA Number 10.RD			-	614,879
Agriculture Research Basic & Applied Research		10.001	1,429	850,069
Plant & Animal Disease, Pest Control, and Animal Care		10.025	-	19,709
Passed-through:				
Wild Blueberry Commission of ME				
Specialty Crop Block Grant Program - Farm Bill	NSN648	10.170	-	236
Specialty Crop Block Grant Program - Farm Bill	NSN787	10.170	-	66,960
Specialty Crop Block Grant Program - Farm Bill	NSN789	10.170	-	25,882
State of Maine Department of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	01A 20150211*2595	10.170	-	5,801
Specialty Crop Block Grant Program - Farm Bill	01A20151021*1589	10.170	-	(53)
Specialty Crop Block Grant Program - Farm Bill	20161014*1337	10.170	-	9,788
Specialty Crop Block Grant Program - Farm Bill	20161014-1338	10.170	-	22,099
Specialty Crop Block Grant Program - Farm Bill	20171107*1611	10.170	-	39,775
Specialty Crop Block Grant Program - Farm Bill	20171107*1613	10.170	-	7,222
Specialty Crop Block Grant Program - Farm Bill	20171107*1617	10.170	-	185
Specialty Crop Block Grant Program - Farm Bill	CT01A 20151021*1585	10.170	-	6,967
Specialty Crop Block Grant Program - Farm Bill	CT 01A20151021*1587	10.170	245	245
Total CFDA Number 10.170			245	185,107
Grants for Agricultural Research Spec. Research		10.200	212,127	378,480
Passed-through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	Z555105	10.200	-	2,572
Grants for Agricultural Research, Special Research Grants	41632-Z5659007	10.200	-	28,298
Grants for Agricultural Research, Special Research Grants	42681-Z5824001	10.200	10,080	74,576
Rutgers University				
Grants for Agricultural Research, Special Research Grants	5952-NER16FRP-DRUMM	10.200	-	3,250
Total CFDA Number 10.200			222,207	487,176
Cooperative Forestry Research		10.202	-	616,420
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	-	2,436,526
Animal Health & Disease Research		10.207	-	26,431
Passed-through:				
Nano Terra, Inc.				
Small Business Innovation Research	NSN695	10.212	-	18,469
U.S. Endowment for Forestry and Communities				
Small Business Innovation Research	E17-20	10.212	-	37,395
VitaminSea Seaweed				
Small Business Innovation Research	UMAINE-01	10.212	-	5,673
Total CFDA Number 10.212			-	61,537

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
University of Mass - Amherst				
Sustainable Agricultural Research & Education	16-009052 A 00	10.215	-	6,846
University of New Hampshire				
Sustainable Agricultural Research & Education	16-037	10.215	-	12,283
Sustainable Agricultural Research & Education	18-046	10.215	-	1,228
University of Vermont				
Sustainable Agricultural Research & Education	GNE14-074-27806	10.215	-	1,047
Sustainable Agricultural Research & Education	LNE13-325	10.215	-	26,609
Sustainable Agricultural Research & Education	LNE14-336-29001	10.215	-	5,322
Sustainable Agricultural Research & Education	LNE14-337-29001	10.215	-	25,041
Sustainable Agricultural Research & Education	ONE16-268-29994	10.215	-	4,029
Sustainable Agricultural Research & Education	ONE16-283C-29994	10.215	-	4,859
Sustainable Agricultural Research & Education	ENE16-142-31064	10.215	-	35,330
Sustainable Agricultural Research & Education	ENE17-146-32231	10.215	3,809	21,645
Sustainable Agricultural Research & Education	32231SUB52722	10.215	-	2,613
Total CFDA Number 10.215			3,809	146,852
Passed-through:				
Cornell University				
Homeland Security Agricultural	80289-10772	10.304	-	10,322
Organic Agriculture Research & Extension Initiative		10.307	108,740	278,223
Passed-through:				
Cornell University				
Organic Agriculture Research & Extension Initiative	73676-10369	10.307	-	102,346
University of California				
Organic Agriculture Research & Extension Initiative	201603098-02	10.307	-	55,106
Total CFDA Number 10.307			108,740	435,675
Passed-through:				
Colorado State University				
Specialty Crop Research Initiative	G-01363-07	10.309	-	19,479
Cornell University				
Specialty Crop Research Initiative	73999-10425	10.309	-	40,738
Specialty Crop Research Initiative	79598-10766	10.309	-	18,258
North Carolina State University				
Specialty Crop Research Initiative	2016-0228-04	10.309	-	121,916
Rutgers University				
Specialty Crop Research Initiative	6289-PP2017-Nurse	10.309	-	4,640
Total CFDA Number 10.309			-	205,031
Agriculture and Food Research Initiative (AFRI)		10.310	1,004,539	1,389,213
Passed-through:				
Ohio State University				
Agriculture and Food Research Initiative (AFRI)	60050299-UM	10.310	-	16,851
Pennsylvania State University				
Agriculture and Food Research Initiative (AFRI)	5648-UM-USDA-6584	10.310	-	18,012
University of Delaware				
Agriculture and Food Research Initiative (AFRI)	39529	10.310	-	27,660
University of Massachusetts at Amherst				
Agriculture and Food Research Initiative (AFRI)	15008563 B 00	10.310	-	11,449
University of New England				
Agriculture and Food Research Initiative (AFRI)	230060-08	10.310	-	16,322
Agriculture and Food Research Initiative (AFRI)	230060-12	10.310	-	10,012
University of Tennessee				
Agriculture and Food Research Initiative (AFRI)	A15-0169-S006	10.310	-	51,040
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	31489SUB52252	10.310	-	9,471
Agriculture and Food Research Initiative (AFRI)	31640SUB52279	10.310	-	25,068
Utah State University				
Agriculture and Food Research Initiative (AFRI)	151160-510	10.310	-	2,928
Total CFDA Number 10.310			1,004,539	1,578,026
Passed through:				
Pennsylvania State University				
Sun Grant Program	5699-UM-SDSU-G640	10.320	513	27,953
Sun Grant Program	5702-UM-SDSU-G640	10.320	-	24,618
Total CFDA Number 10.320			513	52,571
Crop Protection & Pest Management Competitive Grants Program		10.329	-	108,785
Passed through:				
University of Vermont				
Crop Protection & Pest Management Competitive Grants Program	29107 SUB51838 U ME	10.329	-	13,151
Cornell University				
Crop Protection & Pest Management Competitive Grants Program	73984-10408	10.329	-	13,187
Crop Protection & Pest Management Competitive Grants Program	73984-10929	10.329	110	8,879
Crop Protection & Pest Management Competitive Grants Program	73984-10930	10.329	-	13,176
Total CFDA Number 10.329			110	157,178

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Cooperative Extension Service		10.500	-	59,525
Forestry Research		10.652	9,262	204,628
Passed-through:				
Virginia Polytech Institute				
Forestry Research	422423-19697	10.652	-	1,810
Total CFDA Number 10.652			<u>9,262</u>	<u>206,438</u>
Cooperative Forestry Assistance		10.664	-	39,311
Passed-through:				
P3NANO				
Cooperative Forestry Assistance	P3-5, P3-6	10.664	-	135,046
Total CFDA Number 10.664			<u>-</u>	<u>174,357</u>
Forest Health Protection		10.680	-	27,530
Environmental Quality Incentives Program		10.912	-	34,877
Passed-through:				
Somerset County Water Conservation District				
Environmental Quality Incentives Program	69-1218-14-5	10.912	-	1,073
Total CFDA Number 10.912			<u>-</u>	<u>35,950</u>
Total U.S. Department of Agriculture			<u>1,350,854</u>	<u>8,387,309</u>
U.S. Department of Commerce				
Passed-through:				
Coastal Enterprises, Inc.				
U.S. Department of Commerce Awards with No CFDA Number	NSN-60627	11.RD	-	4,407
Ted Stevens Research Institute				
U.S. Department of Commerce Awards with No CFDA Number	WE-133F-15-SE-1463	11.RD	-	16,201
Total CFDA Number 11.RD			<u>-</u>	<u>20,608</u>
Ocean Exploration		11.011	-	44,652
Integrated Ocean Observing System (IOOS)		11.012	-	2,364
Passed-through:				
NERACCOOS				
Integrated Ocean Observing System (IOOS)	A002-002	11.012	-	4,141
Integrated Ocean Observing System (IOOS)	A005-02	11.012	-	105,923
Integrated Ocean Observing System (IOOS)	A008-002	11.012	-	779,932
University of Puerto Rico- Mayaguez				
Integrated Ocean Observing System (IOOS)	2015-2016-004	11.012	-	(134)
Integrated Ocean Observing System (IOOS)	2016-2017-011	11.012	-	162,288
Integrated Ocean Observing System (IOOS)	2017-2018-010	11.012	-	155,019
Total CFDA Number 11.012			<u>-</u>	<u>1,209,533</u>
Ocean Acidification Program (OAP)		11.017	17,704	25,819
Cluster Grants		11.020	-	76,749
Sea Grant Support		11.417	210,831	1,578,577
Passed-through:				
Virginia Institute of Marine Science				
Sea Grant Support	718583-712683	11.417	-	5,857
Total CFDA Number 11.417			<u>210,831</u>	<u>1,584,434</u>
Coastal Zone Management Administration Awards		11.419	-	54,687
Fisheries Development & Utilization Research & Development Grant		11.427	40,051	232,062
Passed-through:				
Gulf of Maine Research Institute				
Fisheries Development & Utilization Research & Development Grant	10-SKAGE-15 UMAINE	11.427	-	19,737
Fisheries Development & Utilization Research & Development Grant	10-SKLOBS-16UM	11.427	-	22,836
Woods Hole Oceanographic Institute				
Fisheries Development & Utilization Research & Development Grant	A101314	11.427	-	35,010
Fisheries Development & Utilization Research & Development Grant	A101311	11.427	-	(270)
Total CFDA Number 11.427			<u>40,051</u>	<u>309,375</u>
Climate & Atmospheric Research		11.431	-	13,502
Passed-through:				
Woods Hole Oceanographic Inst				
National Oceanic & Atmospheric Administration Cooperative Institutes	A101168	11.432	-	70,532
National Oceanic & Atmospheric Administration Cooperative Institutes	A101171	11.432	-	47,111
National Oceanic & Atmospheric Administration Cooperative Institutes	A101173	11.432	-	2,276
National Oceanic & Atmospheric Administration Cooperative Institutes	A101185	11.432	-	11,230
National Oceanic & Atmospheric Administration Cooperative Institutes	A101186	11.432	-	28,267
National Oceanic & Atmospheric Administration Cooperative Institutes	A101261	11.432	-	(651)
National Oceanic & Atmospheric Administration Cooperative Institutes	A101315	11.432	-	47,453
Total CFDA Number 11.432			<u>-</u>	<u>206,218</u>

University of Maine System
Schedule of Expenditures of Federal Awards
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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Unallied Management Products		11.454	-	49,637
Passed-through:				
Maine Department of Marine Resources				
Unallied Management Products	CT#13A-20160826*0653	11.454	-	34,186
Total CFDA Number 11.454			-	83,823
Passed-through:				
Penobscot River Restoration Trust				
Congressionally Identified Awards & Projects	NA14NMF4630256	11.469	-	(10,817)
Unallied Science Program		11.472	50,385	317,070
Passed-through:				
Maine Department of Marine Resources				
Unallied Science Program	CT#13A 20170404*2852	11.472	-	159,646
Total CFDA Number 11.472			50,385	476,716
Passed-through:				
NERACOOS				
Office for Coastal Management	A007-002	11.473	-	45,818
Center for Sponsored Coastal Ocean Research Coastal Ocean Program		11.478	-	4,088
Passed-through:				
Woods Hole Oceanographic Inst.				
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	A100872	11.478	-	37,495
Total CFDA Number 11.478			-	41,583
Total U.S. Department of Commerce			318,971	4,182,700
U.S. Department of Defense				
U.S. Department of Defense Awards with No CFDA Number		12.RD	13,799	1,585,370
Passed-through:				
Consortium of Energy, Environment, and Demilitarization				
U.S. Department of Defense Awards With No CFDA Number	SINIT-15-0014	12.RD	-	100,736
U.S. Department of Defense Awards With No CFDA Number	W15QKN-13-9-0001/SIN	12.RD	-	1,820,396
U.S. Department of Defense Awards With No CFDA Number	SINIT-16-0013	12.RD	-	1,462,194
U.S. Department of Defense Awards With No CFDA Number	SINIT-17-0018	12.RD	-	324,602
Parent Technology Group				
U.S. Department of Defense Awards With No CFDA Number	NSN685	12.RD	-	2,029
University of Illinois - Chicago				
U.S. Department of Defense Awards With No CFDA Number	084424-16187	12.RD	-	13,696
Nano Terra, Inc.				
U.S. Department of Defense Awards With No CFDA Number	NSN695	12.RD	-	75,475
Maritime Applied Physics Corporation				
U.S. Department of Defense Awards With No CFDA Number	NSN808	12.RD	-	33,335
Total CFDA Number 12.RD			13,799	5,417,833
Basic & Applied Scientific Research		12.300	-	39,258
Scientific Research - Combating Weapons of Mass Destruction		12.351	517,419	756,819
Total U.S. Department of Defense			531,218	6,213,910
U.S. Department of the Interior				
U.S. Department of the Interior Awards with No CFDA Number		15.RD	-	43,938
Passed-through:				
Passamaquoddy Tribal Government				
Consolidated Tribal Government	A00AV005	15.021	-	39,536
Wildland Fire Research and Studies		15.232	-	5,536
Passed-through:				
Maine Inland Fisheries & Wildlife				
Fish & Wildlife Management Assistance	924367	15.608	-	59,536
Passed-through:				
Maine Inland Fisheries & Wildlife				
State Wildlife Grants	CT 09A 20170607*3819	15.634	-	39,701
State Wildlife Grants	09A20160802*386	15.634	17,000	28,995
Total CFDA Number 15.634			17,000	68,696
Passed-through:				
Ozaukee Washington Land Trust				
Migratory Bird Conservation	NSN817	15.647	-	13,932

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Year ended June 30, 2018

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Migratory Bird Monitoring, Assessment, & Conservation		15.655	-	3,071
Passed-through:				
Michigan Technological University				
Migratory Bird Monitoring, Assessment, & Conservation	1411063Z1	15.655	-	38,895
Total CFDA Number 15.655			-	41,966
Endangered Species Conservation - Recovery Implementation Funds		15.657	-	20,768
Hurricane Sandy Disaster Relief Activities - FWS		15.677	88,774	106,465
Passed-through:				
University of Connecticut				
Hurricane Sandy Disaster Relief Activities - FWS	68982	15.677	-	28,777
University of Delaware				
Hurricane Sandy Disaster Relief Activities - FWS	48977	15.677	-	42,044
Total CFDA Number 15.677			88,774	177,286
Assistance to States Water Resources Research Institutes		15.805	24,131	111,613
Passed-through:				
University of New Hampshire				
Assistance to States Water Resources Research Institutes	15-006(A)	15.805	-	45,851
Assistance to States Water Resources Research Institutes	18-055	15.805	-	43
Total CFDA Number 15.805			24,131	157,507
U.S. Geological Survey Research & Data Collection		15.808	-	36,156
Cooperative Research Units		15.812	8,994	151,004
Passed-through:				
University of Virgin Islands				
Economic, Social, & Political Development of the Territories	KW2017GREATPOND	15.875	-	5,724
Natural Resource Stewardship		15.944	-	48,704
Cooperative Research & Training Programs - Resources of the National Park System		15.945	-	9,331
Total U.S. Department of the Interior			138,899	879,620
U.S. Department of Justice				
National Institute of Justice Research, Evaluation & Development Project Grants		16.560	-	170,300
Total U.S. Department of Justice			-	170,300
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation				
Total Federal Highway Admin Awards with no CFDA Number	CT#201604130*3122	20.RD	-	59,366
Passed-through:				
Maine Maritime Academy				
University Transportation Centers Program	MMA-2014-002	20.701	-	95,287
Passed-through:				
Massachusetts Institute of Technology				
University Transportation Centers Program	5710003795	20.701	-	26,184
University Transportation Centers Program	5710003796	20.701	-	38,360
Total CFDA Number 20.701			-	159,831
Total U.S. Department of Transportation			-	219,197
National Aeronautics and Space Administration				
Passed-through:				
California Institute of Technology - Jet Propulsion Laboratory				
National Aeronautics and Space Administration Awards With No CFDA Number	1578374	43.RD	-	4,479
Maine Space Grant Consortium				
National Aeronautics and Space Administration Awards With No CFDA Number	SG-14-28	43.RD	-	(1,515)
National Aeronautics and Space Administration Awards With No CFDA Number	SG-15-23	43.RD	-	(660)
The John Hopkins University				
National Aeronautics and Space Administration Awards With No CFDA Number	124393	43.RD	-	11,619
Total CFDA Number 43.RD			-	13,923

University of Maine System
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Year ended June 30, 2018

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Science		43.001	188,631	1,584,986
Passed-through:				
Western Environmental Technology Laboratories, Inc.				
Science	F2014-002	43.001	-	40,273
Columbia University				
Science	1(GG013122)	43.001	-	32,573
Oregon State University				
Science	NS251A-C	43.001	-	67,504
Science	NS296A-A	43.001	-	7,391
The Trustees of Princeton University				
Science	SUB0000207	43.001	-	9,766
University of Colorado Boulder				
Science	1555378	43.001	-	2,228
Bigelow Lab for Ocean Science				
Science	BLOS-16-002	43.001	-	18,461
Total CFDA Number 43.001			188,631	1,763,182
Passed-through:				
Maine Space Grant Consortium				
Education	EP-17-01	43.008	-	(4,915)
Education	EP-17-03	43.008	29,277	98,853
Education	SG-17-07	43.008	-	8,040
Education	EP-16-02	43.008	-	92
Education	EP-16-04	43.008	-	(159)
Education	EP-17-05	43.008	-	37,445
Education	SG-16-22	43.008	-	1,895
Education	SG-17-28	43.008	-	26,995
Education	EP-18-01	43.008	-	1,716
Education	SG-17-21	43.008	-	24,864
Education	SG-18-05	43.008	-	12,277
Education	SG-18-06	43.008	-	10,000
Education	SG-18-07	43.008	-	10,407
Education	SG-18-10	43.008	-	6,680
Education	SG-18-11	43.008	-	11,904
Education	SG-18-13	43.008	-	60,000
Education	SG-18-21	43.008	-	15,078
Education	SG-18-26	43.008	-	3,478
Total CFDA Number 43.008			29,277	324,650
Space Technology		43.012	-	3,000
Total National Aeronautics and Space Administration			217,908	2,104,755
National Foundation for the Arts and Humanities				
Promotion of the Humanities Office of Digital Humanities		45.169	-	15,986
Total National Foundation for the Arts and Humanities			-	15,986
National Science Foundation				
Engineering Grants		47.041	-	717,195
Passed-through:				
Acadia Harvest Inc.				
Engineering Grants	NSN770	47.041	-	(797)
Engineering Grants	NSN780	47.041	-	35,652
Alba-Technic, LLC				
Engineering Grants	NSN663	47.041	-	(89)
Glucan Biorenewables, LLC				
Engineering Grants	NSN845	47.041	-	56
Moai Technologies LLC				
Engineering Grants	1534010	47.041	-	36,174
University of New Hampshire				
Engineering Grants	13-029	47.041	-	2,471
Total CFDA Number 47.041			-	790,662
Mathematical & Physical Sciences		47.049	9,276	429,557
Passed-through:				
Barnard College				
Mathematical & Physical Sciences	UM-1565843	47.049	-	52,801
Total CFDA Number 47.049			9,276	482,358
Geosciences		47.050	100,159	2,814,480
Computer and Information Science and Engineering		47.070	-	633,215
Passed-through:				
Massachusetts Green High Performance Computing Center, Inc.				
Computer and Information Science and Engineering	1659377-UM	47.070	-	9,129
Total CFDA Number 47.070			-	642,344

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Year ended June 30, 2018

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Biological Sciences		47.074	326,539	1,402,518
Passed-through:				
University of California at Berkley				
Biological Sciences	9602	47.074	-	14,196
Total CFDA Number 47.074			326,539	1,416,714
Social, Behavioral, & Economic Sciences		47.075	95,973	700,246
Education & Human Resources		47.076	193,754	2,266,551
Passed-through:				
Mathematical Assoc of America				
Education & Human Resources	3-8-710-953	47.076	-	20,675
Towson University				
Education & Human Resources	#35	47.076	-	8,000
University of Illinois - Chicago				
Education & Human Resources	087106-16423	47.076	-	39,720
American Museum of Nat History				
Education & Human Resources	3-2013	47.076	-	14,294
Education & Human Resources	8-2011	47.076	-	7,470
Maine Math & Science Alliance				
Education & Human Resources	MMSA-15-510-3	47.076	-	104,658
Total CFDA Number 47.076			193,754	2,461,368
Polar Programs		47.078	-	14,366
Office of International Science & Engineering		47.079	-	103,367
Passed-through:				
University of New Hampshire				
Office of International Science & Engineering	16-018	47.079	-	510,734
Total CFDA Number 47.079			-	614,101
Office of Integrative Activities		47.083	413,753	3,790,144
Total National Science Foundation			1,139,454	13,726,783
U.S. Environmental Protection Agency				
Passed-through:				
Maine Environmental Protection Agency				
Beach Monitoring & Notification Program Implementation Grants	06A-20171108*1644	66.472	-	46,072
Passed-through:				
Maine Environmental Protection Agency				
Performance Partnership Grants	CT06A20161019*1382	66.605	-	40
Performance Partnership Grants	06A20170105*2050	66.605	-	8,938
Performance Partnership Grants	06A 20170522*3610	66.605	-	45,941
Total CFDA Number 66.605			-	54,919
Total U.S. Environmental Protection Agency			-	100,991
U.S. Department of Energy				
Passed through:				
Battelle				
U.S. Department of Energy Awards with No CFDA Number	4000154793	81.RD	-	240,544
Sandia National Laboratories				
U.S. Department of Energy Awards with No CFDA Number	1791011	81.RD	-	23,184
Total CFDA Number 81.RD			-	263,728
Office of Science Financial Assistance Program		81.049	-	57,835
Passed-through:				
Glucan Biorenewables, LLC				
Office of Science Financial Assistance Program	NSN847	81.049	-	66,858
Virginia Institute of Marine Science				
Office of Science Financial Assistance Program	720232-712683	81.049	-	108,521
Total CFDA Number 81.049			-	233,214
University Coal Research		81.057	-	55,972
Renewable Energy Research & Development		81.087	493,068	1,967,934
Passed-through:				
Consortium for Research on Renewable Industrial Materials (CORRIM)				
Renewable Energy Research & Development	1012	81.087	-	11,717
Ocean Renewable Power Co.				
Renewable Energy Research & Development	SUB-16067	81.087	-	62,186
Virginia Polytechnic Institute and State University				
Renewable Energy Research & Development	429346-19697	81.087	-	34,832
Total CFDA Number 81.087			493,068	2,076,669

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Fossil Energy Research & Development		81.089	6,464	71,072
Total U.S. Department of Energy			<u>499,532</u>	<u>2,700,655</u>
U.S. Department of Health and Human Services				
U.S. Department of Health and Human Services Awards with no CFDA Number		93.RD	-	14,247
Passed-through:				
RTI International				
U.S. Department of Health and Human Services Awards with no CFDA Number	21-312-0214448-52754	93.RD	-	301,029
Social and Scientific Systems, Inc.				
U.S. Department of Health and Human Services Awards with no CFDA Number	HPDA-SSS-S-15-004406	93.RD	-	99,858
Total CFDA Number 93.RD			-	<u>415,134</u>
Environmental Health		93.113	-	47,657
Passed-through:				
Harvard University				
Environmental Health	113113-5096673	93.113	-	77,906
Total CFDA Number 93.113			-	<u>125,563</u>
Passed-through:				
Maine Department of Health and Human Services				
Injury Prevention & Control Research and State & Community Based Programs	26A20141202*1940	93.136	-	141,395
Rural Health Research Centers		93.155	-	596,379
Passed-through:				
University of Iowa				
Rural Health Research Centers	1001710643	93.155	-	49,753
Rural Health Research Centers	W000892082	93.155	-	15,799
Rural Health Research Centers	W000935577	93.155	-	295,880
Total CFDA Number 93.155			-	<u>957,811</u>
Research Related to Deafness & Communication Disorders		93.173	-	164,186
Passed-through:				
University of Cincinnati				
Research Related to Deafness & Communication Disorders	009600-012	93.173	-	76,618
Total CFDA Number 93.173			-	<u>240,804</u>
Passed-through:				
University of Minnesota				
State Rural Hospital Flexibility Program	P004027955	93.241	-	303,477
Trans-NIH Research Support		93.310	-	257,385
Passed-through:				
Maine Medical Center				
Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	SMITH-111194	93.323	-	5,273
Passed-through:				
Jackson Labs				
Arthritis, Musculoskeletal & Skin Diseases Research	PO 205169-0-SERV	93.846	-	(6,038)
Arthritis, Musculoskeletal & Skin Diseases Research	PO 207268-0-SERV	93.846	-	44,008
Total CFDA Number 93.846			-	<u>37,970</u>
Passed-through:				
University of Kentucky				
Extramural Research Programs in the Neurosciences & Neurological Disorders	320000884-17-066	93.853	-	62,171
Allergy & Infectious Diseases Research		93.855	-	32,045
Passed-through:				
Central Michigan University				
Allergy & Infectious Diseases Research	626301	93.855	-	21,319
Total CFDA Number 93.855			-	<u>53,364</u>

University of Maine System
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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Biomedical Research & Research Training		93.859	-	95,457
Passed-through:				
Dartmouth College				
Biomedical Research & Research Training	1622R41	93.859	-	(825)
Passed-through:				
Mount Desert Biological Laboratory				
Biomedical Research & Research Training	P20GM103423-15/UMM	93.859	-	(1,174)
Biomedical Research & Research Training	P20GM103423-16/UMAINE	93.859	-	2,416
Biomedical Research & Research Training	P20GM103423-16/UMHC	93.859	-	3,815
Biomedical Research & Research Training	P20GM103423-16/UMPI	93.859	-	4,183
Biomedical Research & Research Training	P20GM103423-17/KING	93.859	-	25,608
Biomedical Research & Research Training	P20GM103423-17/SULLI	93.859	-	107,504
Biomedical Research & Research Training	P20GM103423-17/UMMAINE	93.859	-	104,201
Biomedical Research & Research Training	P20GM103423-17/UMF	93.859	-	83,922
Biomedical Research & Research Training	P20GM103423-17/UMHC	93.859	-	72,856
Biomedical Research & Research Training	P20GM103423-17/UMM	93.859	-	109,025
Biomedical Research & Research Training	P20GM103423-18/MOLLO	93.859	-	32,216
Biomedical Research & Research Training	P20GM103423-18/SULLV	93.859	-	25,746
Biomedical Research & Research Training	P20GM103423-18/UMAINE	93.859	-	27,457
Biomedical Research & Research Training	P20GM103423-18/UMF	93.859	-	11,576
Biomedical Research & Research Training	P20GM103423-18/UMHC	93.859	-	12,600
Biomedical Research & Research Training	P20GM103423-18/UMM	93.859	-	4,147
Biomedical Research & Research Training	P20GM104318-05/TOWNS	93.859	-	56,318
Passed-through:				
Maine Medical Center				
Biomedical Research & Research Training	LIAW-111001-2	93.859	-	82,812
Biomedical Research & Research Training	112366-ROSEN-CTR-2	93.859	-	222,213
Total CFDA Number 93.859			-	1,082,073
Child Health & Human Development Extramural Research		93.865	-	149,040
Passed-through:				
Alba-Technic, LLC				
Aging Research	2017-1212	93.866	-	36,137
Passed-through:				
Massachusetts Eye & Ear Infirmary				
Vision Research	01	93.867	-	26,901
Fauxsee Innovations				
Vision Research	17101101	93.867	-	4,744
Total CFDA Number 93.867			-	31,645
Total U.S. Department of Health and Human Services			-	3,899,242
Corporation for National and Community Service			-	28,327
National Service & Civic Engagement Research Competition		94.026	-	28,327
Total Corporation for National and Community Service			-	28,327
Total Research and Development Cluster			4,196,836	42,629,775
U.S. Department of Agriculture				
U.S. Department of Agriculture with No CFDA Number		10.U01	-	11,365
Passed-through:				
Eldertide LLC				
Small Business Innovation Research	NSN777	10.212	-	2,500
Passed-through:				
University of Vermont				
Sustainable Agricultural Research & Education	ENE17-147-32231	10.215	-	27,843
Sustainable Agricultural Research & Education	SNE16-07-31064	10.215	-	16,124
Sustainable Agricultural Research & Education	SNE17-07-31064	10.215	-	633
Sustainable Agricultural Research & Education	SNE17-07-31064	10.215	-	24,523
Total CFDA 10.215			-	69,123
Integrated Programs		10.303	-	72,486
Women & Minorities in Science, Technology, Engineering, & Mathematics Fields		10.318	-	17,847
Technical Assistance to Cooperatives		10.350	-	36,427
Rural Business Development Grant		10.351	-	7,625
Farm Operating Loans		10.406	-	25,925
Crop Insurance Education in Targeted States		10.458	-	195,919

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Cooperative Extension Service		10.500	57,194	2,734,026
Passed-through:				
Purdue University				
Cooperative Extension Service	8000078733-AG	10.500	-	120,355
Kansas State University				
Cooperative Extension Service	S17177	10.500	-	137
Total CFDA Number 10.500			57,194	2,854,518
Passed-through:				
State of Maine Department of Agriculture				
Child and Adult Care Food Program	FP # 17-475	10.558	-	12,872
Child and Adult Care Food Program	FP # 17-476	10.558	-	6,613
Child and Adult Care Food Program	CFS-15-618	10.558	-	110
Total CFDA Number 10.558			-	19,595
Total U.S. Department of Agriculture			57,194	3,313,330
U.S. Department of Commerce				
U.S. Department of Commerce grants with No CFDA Number		11.U02	-	27
Passed-through:				
Maine Center for Entrepreneurial Development				
Cluster Grants	NSN778	11.020	-	22,735
Economic Development Technical Assistance		11.303	-	95,317
Passed-through:				
Maine Department of Marine Resources				
Coastal Zone Management Admin Awards	20180315*2687	11.419	-	15,640
Passed-through:				
Nature Conservancy (The)				
Habitat Conservation	CONTRACT_UMAINE_PENO	11.463	-	27,101
Passed-through:				
Maine Manufacturing Extension Partnership				
Manufacturing Extension Partnership	70NAN817H004	11.611	-	99,999
Arrangements for Interdisciplinary Research Infrastructure		11.619	-	98,726
Total U.S. Department of Commerce			-	359,545
U.S. Department of Justice				
Passed-through:				
Farleigh Dickinson University				
Promoting Evidence Integration in Sex Offender Management	DOJ0001-01	16.203	-	114,220
Legal Assistance for Victims		16.524	99,087	168,184
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, & Stalking on Campus		16.525	-	65,591
OWW Technical Assistance Initiative		16.526	-	1,511,703
State Justice Statistics Program for Statistical Analysis Centers		16.550	-	24,721
Passed-through:				
Maine Coalition to End Domestic Violence				
Crime Victim Assistance	NSN-60633	16.575	-	65
Passed-through:				
Justice Research and Stat				
Crime Victim Assistance/Discretionary Grants	NSN-60699	16.582	-	6,899
Passed-through:				
National 4-H Program				
Juvenile Mentoring Program	2015-JU-FX-0015	16.726	-	(2,742)
Juvenile Mentoring Program	NSN793	16.726	-	88,004
Total CFDA Number 16.726			-	85,262
Passed-through:				
Maine Department of Corrections				
Second Chance Act Reentry Initiative	20150313*2884	16.812	-	23,957
Total U.S. Department of Justice			99,087	2,000,602
U.S. Department of Labor				
Occupational Safety & Health Susan Harwood Training Grants		17.502	-	25,918
Total U.S. Department of Labor			-	25,918

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Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of State				
Passed-through:				
IREX				
Academic Exchange Programs - Undergraduate Programs	FY17-YALI-PM-MAINE-0	19.009	-	120,430
Total U.S. Department of State			-	120,430
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation				
US Department of Transportation Awards with No CFDA Number	20170523*3622	20.U03	-	33,821
Total U.S. Department of Transportation			-	33,821
National Aeronautics and Space Administration				
Science		43.001	-	182,529
Passed-through:				
Maine Space Grant Consortium				
Education	SG-16-14	43.008	-	2,285
Education	SG-16-16	43.008	-	6,081
Education	EP-17-06	43.008	-	24,185
Education	SG-17-08	43.008	-	23,738
Total CFDA 43.008			-	56,289
Total National Aeronautics and Space Administration			-	238,818
National Endowment for the Arts & Humanities				
Passed-through:				
State of Maine Arts Commission				
Promotion of the Arts Partnership Agreements	2017-12727	45.025	-	(15)
Passed-through:				
National Endowment for the Humanities				
Promotion of Humanities Division of Preservation & Access	PY-234524-16	45.149	-	920
Total National Endowment for the Arts & Humanities			-	905
U.S. Small Business Administration				
Small Business Development Centers		59.037	-	776,430
Total U.S. Small Business Administration			-	776,430
U.S. Department of Veterans Affairs				
U.S. Department of Veterans Affairs Awards with No CFDA Number		64.U04	-	223,758
All-Volunteer Force Educational Assistance		64.124	-	(530)
Total U.S. Department of Veterans Affairs			-	223,228
U.S. Environmental Protection Agency				
Environmental Finance Center Grants		66.203	3,171	164,576
Passed-through:				
University of North Carolina at Chapel Hill				
Surveys, Studies, Investigations, Demonstrations, and Training Grants	5106034	66.424	-	8,601
Surveys, Studies, Investigations, Demonstrations, and Training Grants	5108706	66.424	-	5,040
Total CFDA Number 66.424			-	13,641
National Estuary Program		66.456	98,672	673,762
Passed-through:				
Maine Environmental Protection Agency				
Beach Monitoring & Notification Prgm Implementation Grants	06A20161209*1828	66.472	-	96,886
Passed-through:				
Manomet				
Environmental Education Grants	NSN-60668	66.951	-	4,663
Total U.S. Environmental Protection Agency			101,843	953,528
U.S. Department of Energy				
Energy Efficiency & Renewable Energy Information Dissemination, Outreach, Training & Technical Analysis		81.117	-	23,976
Total U.S. Department of Energy			-	23,976
U.S. Department of Education				
National Resource Centers Program for Foreign Language & Area Studies		84.015	121,029	406,551
Higher Education Institutional Aid		84.031	-	366,250

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

<u>Federal grantor/pass-through grantor/program title</u>	<u>Pass-through Number</u>	<u>Federal CFDA Number</u>	<u>Pass-through To Subrecipients</u>	<u>Federal Expenditures</u>
Passed-through:				
Maine Department of Education				
Career & Technical Education - Basic Grants to States		84.048	-	49,867
Rehabilitation Long-Term Training		84.129	-	103,307
Passed-through:				
Maine Department of Education				
State Grants-Assistive Technology	013-05A-3076-37-6401	84.224	-	63
Passed-through:				
Maine Department of Education				
Twenty-First Century Community Learning Centers	S287C160019	84.287	-	(84)
Twenty-First Century Community Learning Centers	S287C160019	84.287	-	80
Total CFDA Number 84.287			-	(4)
Passed-through:				
Oregon State University				
Education Research, Development, & Dissemination	ED160B-B	84.305	-	5,544
Passed-through:				
Maine Department of Education				
Special Education - State Personnel Development	013-05A-3063-14-6401	84.323	-	9,947
Special Education - Personnel Development to Improve Services & Results for Children with Disabilities		84.325	-	314,743
Gaining Early Awareness & Readiness for Undergraduate Program		84.334	3,015,394	3,113,605
Passed-through:				
American Museum of Natural History				
Teacher Quality Partnership Grants	1-2015	84.336	-	155,198
Passed-through:				
Side X Side				
Arts in Education	NSN-60661	84.351	-	9,848
Arts in Education	NSN-60689	84.351	-	1,921
Total CFDA Number 84.351			-	11,769
English Language Acquisition State Grants		84.365	-	26,415
Passed-through:				
Maine Department of Education				
Mathematics & Science Partnerships	013-05A-3072-22-6401	84.366	-	3,724
Mathematics & Science Partnerships	013-05A-3072-22-6401	84.366	-	(29,298)
Mathematics & Science Partnerships	013-05A-3072-22-6401	84.366	-	25,878
Total CFDA Number 84.366			-	304
Passed-through:				
National Writing Project				
Supporting Effective Instruction State Grants	98-ME01-SEED2017-CAM	84.367	-	18,183
Supporting Effective Instruction State Grants	98-ME01-SEED2017-ILI	84.367	-	6,236
University of California				
Supporting Effective Instruction State Grants	10-ME02-SEED2017-ILI	84.367	-	9,157
Total CFDA Number 84.367			-	33,576
Total U.S. Department of Education			3,136,423	4,597,135
U.S. Department of Health and Human Services				
Passed-through:				
Maine Department of Health and Human Services				
U.S. Department of Health and Human Services Awards with No CFDA Number	LRS-17-001	93.U05	-	433,217
Research on Research Integrity		93.085	-	2,205
Passed-through:				
Families and Children Together				
Enhance Safety of Children Affected by Substance Abuse	NSN776	93.087	20,375	104,188
Passed-through:				
Dartmouth College				
Maternal & Child Health Federal Consolidated Programs	R878	93.110	-	99,721
Passed-through:				
Eastern Maine Healthcare Systems				
Partnerships to Improve Community Health	03012	93.331	-	43,656
Passed-through:				
Maine Department of Health and Human Services				
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	74,987
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	172,969
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	6,274
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	6,451
Total CFDA Number 93.464			-	260,681

University of Maine System
Schedule of Expenditures of Federal Awards
Year ended June 30, 2018

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through: National Network Public Health Inst. Public Health Training Centers Program	C1029	93.516	-	17,125
Passed-through: Maine Department of Health and Human Services ACA - State Innovation Models: Funding for Model Design & Model Testing Assistance	LRS-17-001	93.624	-	981
University Centers for Excellence in Developmental Disabilities Education, Research, & Service		93.632	-	555,724
Passed-through: The Research Foundation of SUNY Child Welfare Research Training or Demonstration	16-33	93.648	-	100,380
Child Welfare Research Training or Demonstration	18-10	93.648	-	269,708
Total CFDA 93.648			-	370,088
Passed-through: University of Denver (Colorado Sem) Foster Care - Title IV(E)	SC37254C-03	93.658	-	847
Passed-through: Maine Department of Health and Human Services Foster Care - Title IV(E)	CFS-17-617	93.658	-	862,025
Total CFDA 93.658			-	862,872
Passed-through: Maine Department of Health and Human Services Chafee Foster Care Independence Program	CFS-17-617	93.674	-	3,161
Passed-through: Maine Department of Health and Human Services State & Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease, & Stroke	LRS-17-001	93.757	-	2,016
Passed-through: Southern Maine Agency on Aging (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	NSN-60579	93.763	-	3,627
MaineHealth (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	NSN-60716	93.763	-	12,592
Total CFDA 93.763			-	16,219
Passed-through: Maine Department of Health and Human Services Assistance Programs for Chronic Disease Prevention & Control	LRS-17-001	93.945	-	381
Total U.S. Department of Health and Human Services			20,375	2,772,235
Corporation for National and Community Service				
Retired & Senior Volunteer Program		94.002	-	77,306
Passed-through: Maine Comm for Community Service Americorps	20160822*0716	94.006	-	149,738
Passed-through: New Hampshire Campus Compact Volunteers in Service to America	NSN-60690	94.013	-	10,024
Passed-through: Annie E Casey Foundation Social Innovation Fund	15SIHMD001	94.019	-	102,804
Total Corporation for National and Community Service			-	339,872
U.S. Department of Homeland Security				
Port Security Grant Program		97.056	-	4,647
Total U.S. Department for Homeland Security			-	4,647
Total Other Programs			3,414,922	15,784,420
Total Expenditures			\$ 7,983,417	\$ 274,967,204

UNIVERSITY OF MAINE SYSTEM

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

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, 2018. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of 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 seven campuses of the System and the administrative and management offices of the System (System-Wide Services). The seven campuses and their respective federal identification numbers are as follows:

University of Maine at Augusta (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 at Machias (UMM)	1-01-600-0769-A9
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

2. **Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in Office of Management and Budget Circular A-21, *Cost Principles for Educational 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, if any, 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.

3. **Loan Program Balances**

Loan balances receivable from students under federal programs are as follows as of June 30, 2018:

Federal Perkins Loans	\$ 28,582,896
Nursing Student Loans	2,344,183

4. **Indirect Costs**

The System has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The System has predetermined Facilities and Administrative (F&A) rates for fiscal year 2018. The base rates for other F&A cost recoveries range from 26.0% to 50% for fiscal year 2018.

UNIVERSITY OF MAINE SYSTEM

Notes to Schedule of Expenditures of Federal Awards (Concluded)

Year Ended June 30, 2018

5. 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, 2018:

Agency	CFDA	Direct Funding	Passed- Through Funding	Total
U.S. Department of Agriculture	10.xxx	\$10,086,204	\$1,614,435	\$11,700,639
U.S. Department of Commerce	11.xxx	2,976,907	2,019,106	4,996,013
U.S. Department of Defense	12.xxx	2,381,447	3,832,463	6,213,910
U.S. Department of the Interior	15.xxx	536,585	457,409	993,994
U.S. Department of Justice	16.xxx	1,940,499	230,403	2,170,902
U.S. Department of Labor	17.xxx	25,918	-	25,918
U.S. Department of State	19.xxx	-	120,430	120,430
U.S. Department of Transportation	20.xxx	-	281,504	281,504
National Aeronautics and Space Administration	43.xxx	1,770,516	573,061	2,343,577
National Endowment for the Arts	45.0xx	-	(15)	(15)
National Endowment for the Humanities	45.1xx	16,905	-	16,905
National Science Foundation	47.xxx	12,871,638	855,143	13,726,781
U.S. Small Business Administration	59.xxx	776,430	-	776,430
U.S. Department of Veterans Affairs	64.xxx	223,228	-	223,228
U.S. Environmental Protection Agency	66.xxx	838,338	216,182	1,054,520
U.S. Department of Energy	81.xxx	2,176,788	547,842	2,724,630
U.S. Department of Education	84.xxx	216,671,887 *	586,362	217,258,249
U.S. Department of Health and Human Services	93.xxx	4,684,818 **	4,936,806	9,621,624
Corporation for National and Community Service	94.xxx	450,752	262,566	713,318
U.S. Department of Homeland Security	97.xxx	<u>4,647</u>	<u>-</u>	<u>4,647</u>
Total Federal Assistance		<u>\$258,433,507</u>	<u>\$16,533,697</u>	<u>\$274,967,204</u>

* Includes \$206,301,747 for Student Financial Aid

** Includes \$2,708,577 for Student Financial Aid

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

Section I Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes X None reported

Noncompliance material to the financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? X Yes None reported

Type of report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? X Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.038, 84.063, 84.268, 93.364	U.S. Departments of Education and Health and Human Services – Student Financial Assistance Cluster
84.042, 84.044, 84.047, 84.066	TRIO Cluster

Dollar threshold used to distinguish between Type A and Type B programs \$1,978,706

Auditee qualified as low-risk auditee? X Yes No

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2018

Section II **Financial Statement Findings**

None

Section III **Federal Award Findings and Questioned Costs**

Finding 2018-001

Information on the Federal Program

U.S. Department of Education - Student Financial Assistance Cluster award period July 1, 2017 – June 30, 2018. CFDA 84.063 Federal Pell Grant Program.

Specific Criteria

Per 34 CFR 690.83(b)(1), the institution shall submit the student's Payment Data reporting any change to the Secretary by the reporting deadlines published by the Secretary in the Federal Register. Per the Federal Register (82 FR 29061) Department of Education Notice on June 27, 2017, an institution must submit Pell Grant, Iraq and Afghanistan Service Grant, Direct Loan, and TEACH Grant disbursement records to the Department's Common Origination and Disbursement (COD) System, no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement.

Condition(s)

As part of our testing of Pell Grant disbursements, we tested the requirement to report payment data to COD within the 15 day requirement. Of the 18 total Pell students selected for testing, 8 students were selected at the University of Maine Farmington (UMF). Of the 8 students, 1 had a disbursement reported with an effective date in advance of the actual disbursement and 7 had disbursements for the fall semester that were not reported to COD within 15 days after the disbursement. The COD reporting for these 7 students was completed within 18 days of the disbursement.

Questioned Costs

None noted.

Context

UMF had approximately 900 Pell Grant disbursements for the fall semester. The majority of Pell Grant disbursements are completed on the same day, near the beginning of the semester.

Causes

Due to an extended staff vacancy, coupled with the volume of activity at the start of the semester, the COD reporting for Pell Grant disbursements was delayed by 3 days on the initial report for the fall semester.

UNIVERSITY OF MAINE SYSTEM

Schedule of Findings and Questioned Costs (Concluded)

Year Ended June 30, 2018

Potential Effect

Per the Dear Colleague Letter ID: GEN-13-14; an institution that does not report Pell Grant disbursement within the required 15 day timeframe may be liable for any overpayment that results from another institution disbursing Pell Grant funds with incomplete information because of the late reporting.

Identification as a Repeat Finding, if Applicable

Not applicable.

Recommendation

We recommend the System reinforce the 15 day reporting deadline to all staff who are responsible for reporting to COD. If resources are available, we recommend that UMF fill the vacant staff position or reassign COD reporting responsibilities to ensure timely and accurate reporting. This should lead to a reduction in the reporting timeframe and would limit those circumstances for potential overpayments.

Views of Responsible Officials and Planned Corrective Action Plan

Management agrees with the finding. See attached for Planned Corrective Action.



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UNIVERSITY OF MAINE SYSTEM
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2018

The University of Maine

Finding 2017-001

University of Maine
at Augusta

Information on the Federal Program

University of Maine
at Farmington

U.S. Department of Education - Student Financial Assistance Cluster award period July 1, 2016 – June 30, 2017. CFDA 84.268 Federal Direct Student Loans, CFDA 84.038 Federal Perkins Loan Program, CFDA 84.063 Federal Pell Grant Program.

University of Maine
at Fort Kent

Specific Criteria

University of Maine
at Machias

Attendance changes for students within the National Student Loan Data System (NSLDS) Enrollment Detail must be updated within 30 days (unless the roster file will be submitted within 60 days); Direct Loan 34 CFR 685.309. A student's enrollment status determines eligibility for in school status, deferment, and grace periods. Changes required to be reported include an increase or decrease in attendance level, graduation, withdrawals, and approved leaves of absence.

University of Maine
at Presque Isle

University of
Southern Maine

Conditions and Context

During testing of enrollment reporting, the following instances of noncompliance were identified:

1. Across the System, an "L" grade is given to a student who walks away from a course, but does not officially withdraw from that course. For the purpose of enrollment reporting to NSLDS, the grade should be treated the same as a "W" (withdrawn), because both "L" and "W" grades indicate that the student did not attend that course after a certain date. For each campus selected for testing (UM, USM and UMA), we noted that the enrollment status for students who had a combination of "L" grades and other letter grades were not properly reported to NSLDS as there was not a process in place to make the change to W for those students before NSLDS submission.
2. At UMA, students with all "L" grades in the fall semester were reported as withdrawn with an effective date as of the end of the semester, rather than the last day of attendance.



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3. At UMA, 38 spring semester graduates were appropriately reported on the "degree record" on the NSLDS website, but not on the enrollment record as required. In line with the enrollment reporting guide, a student that has graduated should be reported with a "G" status on the enrollment record.

Across the three campuses:

The University of Maine

UM 330 students with a mix of "L" and other grades; total students reported 12,534

University of Maine
at Augusta

USM 492 students with a mix of "L" and other grades; total students reported 9,756

University of Maine
at Farmington

UMA 426 students with a mix of "L" and other grades; total students reported 4,538

University of Maine
at Fort Kent

UMA 38 students not reported as "G"; total graduated students reported 365

University of Maine
at Machias

Cause and Effect

University of Maine
at Presque Isle

1. For condition #1 noted above, while all campuses appear to have a policy in place to identify and report students that receive all "L" grades, there is not a mechanism in place to report a student's change in status resulting from receiving an "L" grade during the semester for some, but not all classes.

University of
Southern Maine

2. For condition #2 noted above, while UMA has a mechanism to timely report students with all "L" grades in the fall as withdrawn, the effective date is automatically listed as the last date of the semester, not the last date of attendance as required.

3. For condition #3 noted above, there was a delay in final grading and therefore some degrees were awarded later in the spring semester. There was no follow up transmission to NSLDS after these degrees were awarded.

Late or inaccurate reporting to NSLDS could impact the grace period or deferment status of loans and the timing of student repayment, and student eligibility for Pell funds.

Prior Year Recommendation

We recommend the policy regarding reporting to NSLDS for students with "L" grades be refined to incorporate the treatment of "L" grades in specific situations



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The University of Maine

University of Maine
at Augusta

University of Maine
at Farmington

University of Maine
at Fort Kent

University of Maine
at Machias

University of Maine
at Presque Isle

University of
Southern Maine

as described above in order to ensure compliance with reporting requirements to NSLDS.

At UMA, we recommend the mechanism for reporting all "L" grades be applied to the end of the fall semester like UMA does for the spring semester.

At UMA, we recommend a report be generated that captures graduates who are awarded degrees after the final transmission to NSLDS and these graduates be reported timely.

Status

Resolved.

Finding 2017-002

Information on the Federal Program

U.S. Department of Education - Student Financial Assistance Cluster, award period July 1, 2016 – June 30, 2017.

Specific Criteria

Per 34 CFR 668.22, a school is required to determine the earned and unearned portions of Title IV aid as of the date the student ceased attendance based on the amount of time the student spent in attendance or, in the case of a clock-hour program, was scheduled to be in attendance.

Condition and Context

While testing return of Title IV funds, we noted the UMA calculation for the 2016 summer semester return of funds was based on an incorrect start of the semester date, which caused 47 return of Title IV aid calculations to be improperly calculated. Of these 47 students who withdrew, 15 should have had additional funds returned to the Department of Education.

Three students out of forty students selected for testing across the System should have had additional funds returned to the Department of Education.

Cause and Effect

The calculation worksheet parameters were not reviewed after preparation for correct start date. Students withdrawing had improper calculations of aid earned due to the improper start date used. Forty-seven students needed to have the return of Title IV funds calculation re-performed. Fifteen of those students



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required more funds to be returned to the Department of Education. UMA returned the funds using non-federal dollars.

Identification as a Repeat Finding, if Applicable

Not applicable.

Recommendation

We recommend that the return of Title IV funds worksheet include a documented review process around the parameters for start and end date.

Status

Resolved.

The University of Maine

University of Maine
at Augusta

University of Maine
at Farmington

University of Maine
at Fort Kent

University of Maine
at Machias

University of Maine
at Presque Isle

University of
Southern Maine



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**University of Maine System
Management's Corrective Action Plan – Current Year Findings**

The University of Maine

Finding Number: 2018-001

University of Maine
at Augusta

Federal Agency: US Department of Education Student Financial Assistance Cluster

University of Maine
at Farmington

Program:

CFDA Number: 84.063 Federal Pell Grant Program

University of Maine
at Fort Kent

Award Number:

Award Period: July 1, 2017- June 30, 2018.

Finding: Late reporting of Pell Grant disbursement data to COD

University of Maine
at Machias

University of Maine at Farmington

University of Maine
at Presque Isle

In the Fall of 2017, UMF's initial Pell payment disbursements were made on Friday, August 18, 2017, ten days prior to the start of the Fall term which began on August 28, 2017, and the payment data to COD was subsequently submitted (one day after the Labor Day holiday of September 4, 2017) on Tuesday, September 5, 2017 (12 business days after the disbursement, or 18 calendar days later than the actual disbursement date). Seven of the eight UMF students in the Pell sample were included in this group who were reported to COD 18 calendar days after the initial Fall 2017 Pell disbursements.

University of
Southern Maine

UMF concurs that reporting after the Labor Day holiday weekend made the report 3 days late missing the 15 day reporting deadline for that group. As corrective measures, the importance of the 15 day calendar reporting timeframe has been reinforced and we have filled a staff position that was vacant in the last two award cycles in order to assure that this lapse in reporting does not recur.

Contact person: Darla Reynolds