

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020



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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, 2020, 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 October 28, 2020. 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.

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
May 14, 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, 2020. 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, 2020.

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 2020-001 through 2020-005. 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 2020-001 through 2020-005, 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.

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, 2020, and the related notes to the financial statements, which collectively comprise System's basic financial statements. We issued our report thereon dated October 28, 2020, 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
May 14, 2021

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

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 Grant		84.007	-	\$ 4,589,576
Federal Work-Study Program		84.033	-	4,940,555
Federal Perkins Loan Program (note #5) - Beginning Balance		84.038	-	24,336,776
Federal Perkins Loan Program Administrative Cost Allowance		84.038	-	510,175
Federal Pell Grant Program		84.063	-	37,807,824
Federal Direct Student Loans		84.268	-	112,554,836
Total U.S. Department of Education			-	184,739,742
U.S. Department of Health and Human Services				
Nursing Student Loans (note #5) - Beginning Balance		93.364	-	2,339,008
Nursing Student Loans (note #5)		93.364	-	351,740
Total CFDA 93.364			-	2,690,748
Total Student Financial Assistance Cluster			-	187,430,490
Economic Development Cluster				
U.S. Department of Commerce				
Investments for Public Works and Economic Development Facilities		11.300	-	235,667
Economic Adjustment Assistance		11.307	211,591	241,111
Total Economic Development Cluster			211,591	476,778
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	-	38,006
Total CFDA 15.605			-	38,006
Passed-through:				
Maine Inland Fisheries and Wildlife				
Wildlife Restoration and Basic Hunter Education	09A-20160726*281	15.611	-	60,936
Wildlife Restoration and Basic Hunter Education	CT-09A-20170725*346	15.611	-	50,849
Total CFDA 15.611			-	111,785
Total Fish and Wildlife Cluster			-	149,791
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-3049-12-6401	84.027	-	15,441
Special Education Grants to States	013-05A-3076-37-4099 / 013-05A-3049-12-6401	84.027	-	56,882
Special Education Grants to States	013-05A-3049-12-4099	84.027	-	61,959
Special Education Grants to States	013-05A-3049-12-4099 / 010-05A-1450-75-4099	84.027	-	110,494
Total Special Education Cluster			-	244,776
TRIO Cluster				
U.S. Department of Education				
TRIO Student Support Services		84.042	-	2,532,213
TRIO Talent Search		84.044	-	834,894
TRIO Upward Bound		84.047	-	3,005,351
TRIO Educational Opportunity Centers		84.066	-	729,394
Total TRIO Cluster			-	7,101,852
477 Cluster				
U.S. Department of Health and Human Services				
Passed-through:				
Maine Children's Trust Fund				
Temporary Assistance for Needy Families	MCT-19-1601	93.558	-	15,968
Temporary Assistance for Needy Families	SUB-CFS-19-1601A	93.558	-	30,676
Passed-through:				
Maine Department of Health and Human Services				
Temporary Assistance for Needy Families	CT-10A-20191023*1371	93.558	-	131,949
Total 477 Cluster			-	178,593
Medicaid Cluster				
U.S. Department of Health and Human Services				
Passed-through:				
New Hampshire Department of Health and Human Services				
Medical Assistance Program	NSN-60741	93.778	-	594,479
Total Medicaid Cluster			-	594,479
Foster Grandparent/Senior Companion Cluster				
Corporation for National and Community Service				
Senior Companion Program		94.016	-	328,446
Total Foster Grandparent/Senior Companion Cluster			-	328,446

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Research and Development Cluster:				
U.S. Department of Agriculture				
U.S. Department of Agriculture with No CFDA Number		10.000	-	348,655
Passed-through:				
Battelle				
U.S. Department of Agriculture with No CFDA Number	4000172408	10.000	-	44,393
P3NANO				
U.S. Department of Agriculture with No CFDA Number	E18-23	10.000	-	52,198
Oregon State University				
U.S. Department of Agriculture with No CFDA Number	J2285A-A	10.000	-	47,141
Total CFDA Number 10.000			-	492,387
Agriculture Research Basic and Applied Research		10.001	-	850,775
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	8,876
Passed-through:				
State of Maine Department of Agriculture				
Specialty Crop Block Grant Program - Farm Bill	20161014-1338	10.170	-	12,366
Specialty Crop Block Grant Program - Farm Bill	20171107*1613	10.170	-	38,897
Specialty Crop Block Grant Program - Farm Bill	20171107*1617	10.170	-	2,927
Specialty Crop Block Grant Program - Farm Bill	20181004*1237	10.170	-	46,566
Specialty Crop Block Grant Program - Farm Bill	20181004*1238	10.170	-	18,773
Specialty Crop Block Grant Program - Farm Bill	20181004*1240	10.170	-	41,890
Specialty Crop Block Grant Program - Farm Bill	20181004*1241	10.170	-	25,823
Specialty Crop Block Grant Program - Farm Bill	20190913*0879	10.170	-	42,833
Specialty Crop Block Grant Program - Farm Bill	20190913*0880	10.170	-	5,628
Specialty Crop Block Grant Program - Farm Bill	20190913*0881	10.170	-	41,125
Specialty Crop Block Grant Program - Farm Bill	20190916*0885	10.170	-	2,803
Specialty Crop Block Grant Program - Farm Bill	20191223*1919	10.170	-	2,376
Total CFDA Number 10.170			-	282,007
Grants for Agricultural Research, Special Research Grants		10.200	194,330	427,204
Passed-through:				
University of Maryland				
Grants for Agricultural Research, Special Research Grants	42681-Z5824001	10.200	-	14,467
Total CFDA Number 10.200			194,330	441,671
Cooperative Forestry Research		10.202	-	855,200
Payments to Agricultural Experiment Stations Under the Hatch Act		10.203	-	2,309,201
Animal Health and Disease Research		10.207	-	7,370
Passed-through:				
Innovasea Systems, Inc.				
Small Business Innovation Research	NSN884	10.212	-	(16,361)
Nano Terra, Inc				
Small Business Innovation Research	NSN695	10.212	-	1,009
United States Endowment for Forestry and Communities				
Small Business Innovation Research	E17-20	10.212	-	67,745
VitaminSea Seaweed				
Small Business Innovation Research	VSSBIRII20182020	10.212	-	22,598
Total CFDA Number 10.212			-	74,991
Passed-through:				
University of Connecticut				
Sustainable Agricultural Research and Education	208207	10.215	-	1,363
University of New Hampshire				
Sustainable Agricultural Research and Education	16-037	10.215	-	20,206
Sustainable Agricultural Research and Education	18-046	10.215	-	5,717
University of Vermont				
Sustainable Agricultural Research and Education	GNE18-172-32231	10.215	-	14,588
Sustainable Agricultural Research and Education	GNE19-194-33243	10.215	-	4,125
Sustainable Agricultural Research and Education	GNE19-218-33243	10.215	-	101
Sustainable Agricultural Research and Education	LNE19-374-33243	10.215	-	63,794
Sustainable Agricultural Research and Education	LNE19-377	10.215	16,269	48,402
Sustainable Agricultural Research and Education	LNE19-391R-33243	10.215	-	5,815
Sustainable Agricultural Research and Education	ONE16-268-29994	10.215	-	19
Sustainable Agricultural Research and Education	ENE17-146-32231	10.215	2,303	4,700
Sustainable Agricultural Research and Education	32231SUB52722	10.215	-	15,504
Total CFDA Number 10.215			18,572	184,334

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Higher Education - Institution Challenge Grants Program		10.217	62,964	121,127
Passed-through:				
Cornell University				
Homeland Security Agricultural	80289-10772	10.304	-	26,613
Total CFDA Number 10.304			-	26,613
Organic Agriculture Research and Extension Initiative		10.307	206,316	561,696
Passed-through:				
Cornell University				
Organic Agriculture Research and Extension Initiative	73676-10369	10.307	-	10,325
University of California				
Organic Agriculture Research and Extension Initiative	201603098-02	10.307	-	11,449
Total CFDA Number 10.307			206,316	583,470
Passed-through:				
Colorado State University				
Specialty Crop Research Initiative	G-01363-07	10.309	-	130,580
Cornell University				
Specialty Crop Research Initiative	73999-10425	10.309	-	3,089
Specialty Crop Research Initiative	79598-10766	10.309	-	14,447
North Carolina State University				
Specialty Crop Research Initiative	2016-0228-04	10.309	-	59,459
Rutgers University				
Specialty Crop Research Initiative	6289-PP2017-NURSE	10.309	-	65
Specialty Crop Research Initiative	0701-PP2018-NURSE	10.309	-	34,395
University of Minnesota				
Specialty Crop Research Initiative	H007082507	10.309	-	87,795
Total CFDA Number 10.309			-	329,830
Agriculture and Food Research Initiative (AFRI)		10.310	994,521	1,935,055
Passed-through:				
Atlantic Corp				
Agriculture and Food Research Initiative (AFRI)	USDA_AFRI_FY2018	10.310	-	30,062
Ohio State University				
Agriculture and Food Research Initiative (AFRI)	60075943-UM	10.310	-	12,956
Pennsylvania State University				
Agriculture and Food Research Initiative (AFRI)	5648-UM-USDA-6584	10.310	-	1,954
University of Delaware				
Agriculture and Food Research Initiative (AFRI)	39529	10.310	-	1,524
University of Massachusetts at Amherst				
Agriculture and Food Research Initiative (AFRI)	15008563 B 00	10.310	-	714
University of New England				
Agriculture and Food Research Initiative (AFRI)	230060-14	10.310	-	215
Agriculture and Food Research Initiative (AFRI)	230060-17	10.310	-	9,991
Agriculture and Food Research Initiative (AFRI)	230060-18	10.310	-	679
University of Vermont				
Agriculture and Food Research Initiative (AFRI)	31489SUB52252	10.310	-	35,407
Agriculture and Food Research Initiative (AFRI)	31640SUB52279	10.310	-	1,314
Agriculture and Food Research Initiative (AFRI)	32458SUB52494	10.310	-	75,856
West Virginia University				
Agriculture and Food Research Initiative (AFRI)	19-066-UM	10.310	-	40,811
Total CFDA Number 10.310			994,521	2,146,538
Passed through:				
Pennsylvania State University				
Sun Grant Program	5699-UM-SDSU-G640	10.320	6,469	6,469
Sun Grant Program	5702-UM-SDSU-G640	10.320	-	29
Total CFDA Number 10.320			6,469	6,498
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		10.328	23,433	39,084
Crop Protection and Pest Management Competitive Grants Program		10.329	-	219,942
Passed through:				
University of Vermont				
Crop Protection and Pest Management Competitive Grants Program	29107 SUB51838 U ME	10.329	-	821
Northeastern IPM Center				
Crop Protection and Pest Management Competitive Grants Program	83935-11193	10.329	-	26,601
Total CFDA Number 10.329			-	247,364
Rural Business Development Grant		10.351	-	3,161

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Forestry Research		10.652	3,318	73,355
Cooperative Forestry Assistance		10.664	-	30,075
Forest Health Protection		10.680	-	8,234
Partnership Agreements		10.699	14,477	130,249
Research Joint Venture and Cost Reimbursable Agreements		10.707	-	179,236
Environmental Quality Incentives Program		10.912	-	9,091
Total U.S. Department of Agriculture			1,524,400	9,440,737
U.S. Department of Commerce				
Passed-through:				
Create LLC				
U.S. Department of Commerce with No CFDA Number	5608	11.000	-	53,826
Ocean Exploration		11.011	-	8,514
Passed-through:				
NERACOOS				
Integrated Ocean Observing System (IOOS)	NSC	11.012	-	1,153
Integrated Ocean Observing System (IOOS)	A008-002	11.012	-	854,853
Integrated Ocean Observing System (IOOS)	02_A008-002	11.012	-	78,832
University of Puerto Rico- Mayaguez				
Integrated Ocean Observing System (IOOS)	2017-2018-010	11.012	-	(456)
Integrated Ocean Observing System (IOOS)	2018-2019-011	11.012	-	10,298
Integrated Ocean Observing System (IOOS)	2019-2020-006	11.012	-	110,100
Integrated Ocean Observing System (IOOS)	2019-2020-007	11.012	-	174,290
Total CFDA Number 11.012			-	1,229,070
Ocean Acidification Program (OAP)		11.017	40,651	133,467
Passed-through:				
Rutgers University				
Ocean Acidification Program (OAP)	1140-826440	11.017	-	35,404
Total CFDA Number 11.017			40,651	168,871
Cluster Grants		11.020	-	172,826
Sea Grant Support		11.417	784,857	2,579,282
Passed-through:				
Maryland Sea Grant College				
Sea Grant Support	SA75282140-C	11.417	-	10,945
University of Connecticut				
Sea Grant Support	364465	11.417	-	7,802
Total CFDA Number 11.417			784,857	2,598,029
Fisheries Development and Utilization Research and Development Grants		11.427	13,851	312,769
Passed-through:				
Bigelow Lab for Ocean Science				
Fisheries Development and Utilization Research and Development Grants	BLOS 19-003	11.427	-	27,423
Gulf of Maine Research Institute				
Fisheries Development and Utilization Research and Development Grants	10-SKLOBS-16UM	11.427	-	1,103
Woods Hole Oceanographic Institute				
Fisheries Development and Utilization Research and Development Grants	A101314	11.427	-	367
Total CFDA Number 11.427			13,851	341,662
Climate and Atmospheric Research		11.431	-	82,940
Passed-through:				
Woods Hole Oceanographic Institution				
NOAA Cooperative Institutes	A101168	11.432	-	523
NOAA Cooperative Institutes	A101173	11.432	-	(227)
NOAA Cooperative Institutes	A101185	11.432	-	13,332
NOAA Cooperative Institutes	A101186	11.432	-	(194)
NOAA Cooperative Institutes	A101315	11.432	-	163,259
Total CFDA Number 11.432			-	176,693

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

<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>
Marine Mammal Data Program		11.439	-	26,896
Unallied Management Products		11.454	-	15,483
Passed-through:				
Maine Department of Marine Resources				
Unallied Management Products	CT-13A-20190607*3743	11.454	-	20,389
Total CFDA Number 11.454			-	35,872
Passed-through:				
The Nature Conservancy				
Habitat Conservation	P117687 A105045	11.463	-	715
Total CFDA Number 11.463			-	715
Unallied Science Program		11.472	80,110	222,175
Passed-through:				
Gulf of Maine Research Institute				
Unallied Science Program	10-CCBFT-19 UM	11.472	-	6,305
Maine Department of Marine Resources				
Unallied Science Program	CT#13A 20170404*2852	11.472	-	4,896
Rutgers University				
Unallied Science Program	1111	11.472	-	5,551
Total CFDA Number 11.472			80,110	238,927
Center for Sponsored Coastal Ocean Research Coastal Ocean Program		11.478	-	52,795
Passed-through:				
NERACOOS				
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	A010-002	11.478	-	31,369
Total CFDA Number 11.478			-	84,164
Total U.S. Department of Commerce			919,469	5,219,005
U.S. Department of Defense				
U.S. Department of Defense Awards with No CFDA Number		12.000	-	5,129,392
Passed-through:				
Consortium of Energy, Environment and Demilitarization				
U.S. Department of Defense Awards with No CFDA Number	CEED-17-0018	12.000	-	36,617
U.S. Department of Defense Awards with No CFDA Number	CEED-17-0018 / W15QK	12.000	-	3,546,951
U.S. Department of Defense Awards with No CFDA Number	SINIT-15-0014	12.000	-	80,876
U.S. Department of Defense Awards with No CFDA Number	SINIT-16-0013	12.000	-	605,624
U.S. Department of Defense Awards with No CFDA Number	W15QKN-13-9-0001/SIN	12.000	-	64,119
Nano Terra, Inc.				
U.S. Department of Defense Awards with No CFDA Number	NSN695	12.000	-	13,268
National Center for Manufacturing Sciences				
U.S. Department of Defense Awards with No CFDA Number	201986-141017	12.000	-	414,890
Navatek, LLC				
U.S. Department of Defense Awards with No CFDA Number	SCN09279	12.000	-	17,743
U.S. Department of Defense Awards with No CFDA Number	SCN09351	12.000	-	1,315,415
U.S. Department of Defense Awards with No CFDA Number	SCN09423	12.000	-	5,941
U.S. Department of Defense Awards with No CFDA Number	SCN09620	12.000	-	36,606
University of Illinois - Chicago				
U.S. Department of Defense Awards with No CFDA Number	084424-16187	12.000	-	15,463
Total CFDA Number 12.000			-	11,282,905
Basic and Applied Scientific Research		12.300	-	90,897
Scientific Research - Combating Weapons of Mass Destruction		12.351	99,531	262,997
Passed-through:				
Global Secure Shipping				
Air Force Defense Research Sciences Program	FA8650-19-2-5503-SUB	12.800	-	2,187,617
Total CFDA Number 12.800			-	2,187,617
Total U.S. Department of Defense			99,531	13,824,416

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of the Interior				
Bureau of Ocean Energy Management Renewable Energy Program		15.408	-	22,826
Passed-through:				
George Mason University				
Water Desalination Research and Development Program	E2050681	15.506	-	23,644
Total CFDA Number 15.506			-	23,644
Passed-through:				
Maine Inland Fisheries and Wildlife				
Fish and Wildlife Management Assistance	924367	15.608	-	19,919
Total CFDA Number 15.608			-	19,919
Passed-through:				
Maine Inland Fisheries and Wildlife				
State Wildlife Grants	CT 09A 20170607*3819	15.634	-	738
Willistown Conservation Trust				
State Wildlife Grants	NSN911	15.634	-	170
Total CFDA Number 15.634			-	908
Migratory Bird Monitoring, Assessment and Conservation		15.655	-	18,298
Passed-through:				
Maine Inland Fisheries and Wildlife				
Endangered Species Recovery Implementation	CT-09A-20180810*504	15.657	-	48,249
Total CFDA Number 15.657			-	48,249
Passed-through:				
University of Delaware				
Hurricane Sandy Disaster Relief Activities - FWS	48977	15.677	-	72,857
Total CFDA Number 15.677			-	72,857
Assistance to States Water Resources Research Institutes		15.805	-	117,179
Passed-through:				
University of New Hampshire				
Assistance to States Water Resources Research Institutes	18-055	15.805	-	82,604
Total CFDA Number 15.805			-	199,783
U.S. Geological Survey Research and Data Collection		15.808	-	24,632
Cooperative Research Units		15.812	-	141,101
Natural Resource Stewardship		15.944	-	18,931
Cooperative Research and Training Programs - Resources of the National Park System		15.945	12,728	45,802
Passed Through				
Wesleyan University				
National Park Service Conservation, Protection, Outreach, and Education	WESU5011298103	15.954	-	920
Total CFDA Number 15.954			-	920
Total U.S. Department of the Interior			12,728	637,870
U.S. Department of Transportation				
Passed-through:				
Maine Department of Transportation				
Total U.S. Department of Transportation Awards with no CFDA Number	CT#201908060000000000	20.000	-	33,464
Total U.S. Department of Transportation Awards with no CFDA Number	201806260000000000798	20.000	-	34,236
Total U.S. Department of Transportation Awards with no CFDA Number	201808030000000000081	20.000	-	32,237
Total U.S. Department of Transportation Awards with no CFDA Number	202005060000000003102	20.000	-	3,111
Total CFDA Number 20.000			-	103,048
University Transportation Centers Program		20.701	911,188	1,910,231
Passed-through:				
Maine Maritime Academy				
University Transportation Centers Program	MMA-2014-002	20.701	-	(1,102)
Total CFDA Number 20.701			911,188	1,909,129

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through:				
University of North Dakota				
Pipeline Safety Research CAAP	FAR0031367	20.724	-	48,451
Total CFDA Number 20.724			-	48,451
Total U.S. Department of Transportation			911,188	2,060,628
National Aeronautics and Space Administration				
National Aeronautics and Space Administration Awards With No CFDA Number		43.000	-	8,333
Passed-through:				
Maine Space Grant Consortium				
National Aeronautics and Space Administration Awards With No CFDA Number	SG-20-28	43.000	-	229
Total CFDA Number 43.000			-	8,562
Science		43.001	33,522	199,477
Passed-through:				
Bigelow Lab for Ocean Science				
Science	BLOS-16-002	43.001	-	19,329
Boise State University				
Science	8742-PO135489	43.001	-	25,758
Columbia University				
Science	1(GG013122)	43.001	-	52,647
Northern Arizona University				
Science	1004072-03	43.001	-	19,070
Oregon State University				
Science	NS296A-A	43.001	-	119,268
Science	NS303A-A	43.001	-	10,075
The Trustees of Princeton University				
Science	SUB0000207	43.001	-	2,414
Total CFDA Number 43.001			33,522	448,038
Passed-through:				
Maine Space Grant Consortium				
Office of Stem Engagement (OSTEM)	EP-17-03	43.008	-	(339)
Office of Stem Engagement (OSTEM)	EP-18-01	43.008	-	67,877
Office of Stem Engagement (OSTEM)	EP-19-04	43.008	-	33,766
Office of Stem Engagement (OSTEM)	EP-19-05	43.008	-	29,506
Office of Stem Engagement (OSTEM)	EP-19-07	43.008	1,700	67,438
Office of Stem Engagement (OSTEM)	EP-20-03	43.008	-	78,835
Office of Stem Engagement (OSTEM)	SG-18-10	43.008	-	1,818
Office of Stem Engagement (OSTEM)	SG-18-25	43.008	-	2,536
Office of Stem Engagement (OSTEM)	SG-19-07	43.008	-	6,280
Office of Stem Engagement (OSTEM)	SG-19-15	43.008	-	3,178
Office of Stem Engagement (OSTEM)	SG-20-05	43.008	-	64,407
Office of Stem Engagement (OSTEM)	SG-20-13	43.008	-	6,875
Office of Stem Engagement (OSTEM)	SG-20-14	43.008	-	3,659
Office of Stem Engagement (OSTEM)	SG-20-15	43.008	-	552
Office of Stem Engagement (OSTEM)	SG-20-17	43.008	-	11,700
Office of Stem Engagement (OSTEM)	SG-20-21	43.008	-	2,200
Office of Stem Engagement (OSTEM)	SG-20-22	43.008	-	8,618
Total CFDA Number 43.008			1,700	388,906
Space Technology		43.012	-	30,777
Total National Aeronautics and Space Administration Awards			35,222	876,283
National Foundation for the Arts and Humanities				
Passed-through:				
Dartmouth College				
Promotion of the Humanities Division of Preservation and Access	R1184	45.149	-	34,929
Total CFDA Number 45.149			-	34,929
Promotion of the Humanities Office of Digital Humanities		45.169	26,537	89,595
Total National Foundation for the Arts and Humanities			26,537	124,524

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
National Science Foundation				
Engineering		47.041	-	622,247
Passed-through:				
Glucan Biorenewables, LLC				
Engineering	NSN845	47.041	-	76,178
UNAR Labs, LLC				
Engineering	UM-SUB1843485	47.041	-	61,704
University of New Hampshire				
Engineering	18-051	47.041	-	1,017
Total CFDA Number 47.041			-	761,146
Mathematical and Physical Sciences		47.049	24,397	170,004
Passed-through:				
Barnard College				
Mathematical and Physical Sciences	UM-1565843	47.049	-	129
University of Arizona				
Mathematical and Physical Sciences	518808	47.049	-	26,050
Total CFDA Number 47.049			24,397	196,183
Geosciences		47.050	39,954	1,940,755
Passed-through:				
Boise State University				
Geosciences	8743-PO134721	47.050	-	4,292
Tulane University				
Geosciences	TUL-SCC-556144-17/18	47.050	-	62,283
Total CFDA Number 47.050			39,954	2,007,330
Computer and Information Science and Engineering		47.070	17,613	548,453
Passed-through:				
Colby College				
Computer and Information Science and Engineering	1659142-01	47.070	-	44,068
Massachusetts Green High Performance Computing Center, Inc.				
Computer and Information Science and Engineering	1659377-UM	47.070	-	8,785
Total CFDA Number 47.070			17,613	601,306
Biological Sciences		47.074	200,007	1,315,819
Passed-through:				
State University of New York - Albany				
Biological Sciences	19-14-82252	47.074	-	50,919
University of Arkansas				
Biological Sciences	UA2020-147	47.074	-	9,040
University of California at Berkeley				
Biological Sciences	9602	47.074	-	90,084
Total CFDA Number 47.074			200,007	1,465,862
Social, Behavioral, and Economic Sciences		47.075	31,044	343,403
Education and Human Resources		47.076	186,691	2,120,246
Passed-through:				
American Museum of Natural History				
Education and Human Resources	Mar-13	47.076	-	5,747
Education Development Center				
Education and Human Resources	NSN926	47.076	-	13,900
Education and Human Resources	12423	47.076	-	32,111
Mathematical Association of America				
Education and Human Resources	3-8-710-953	47.076	-	40,140
Sonoma State University				
Education and Human Resources	117792	47.076	-	11,743
University of Illinois - Chicago				
Education and Human Resources	087106-16423	47.076	-	(6)
Education and Human Resources	096877-17620	47.076	-	66,357
Total CFDA Number 47.076			186,691	2,290,238

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Polar Programs		47.078	-	4,982
Office of International Science and Engineering		47.079	-	2,056
Passed-through:				
University of New Hampshire				
Office of International Science and Engineering	16-018	47.079	-	259,275
Total CFDA Number 47.079			-	261,331
Integrative Activities		47.083	917,259	3,790,927
Passed-through:				
University of Cincinnati				
Integrative Activities	012454-002	47.083	-	50,306
University of New Hampshire				
Integrative Activities	19-005	47.083	-	367,700
University of Rhode Island				
Integrative Activities	0005916/112518	47.083	-	34,760
Total CFDA Number 47.083			917,259	4,243,693
Total National Science Foundation			1,416,965	12,175,474
U.S. Environmental Protection Agency				
Passed-through:				
Maine Environmental Protection Agency				
Performance Partnership Grants	06A 20170522*3610	66.605	-	36,068
Total CFDA Number 66.605			-	36,068
Total U.S. Environmental Protection Agency			-	36,068
U.S. Department of Energy				
Passed-through:				
Battelle				
U.S. Department of Energy Awards with No CFDA Number	4000154793	81.000	-	(3,650)
UT Battelle, LLC				
U.S. Department of Energy Awards with No CFDA Number	4000174848	81.000	-	1,194,169
Total CFDA Number 81.000			-	1,190,519
Office of Science Financial Assistance Program		81.049	-	71,434
Passed-through:				
Virginia Institute of Marine Science				
Office of Science Financial Assistance Program	720232-712683	81.049	-	72,709
Total CFDA Number 81.049			-	144,143
University Coal Research		81.057	-	24,488
Passed-through:				
University of Massachusetts Lowell				
Conservation Research and Development	S51900000041014	81.086	-	86,166
Total CFDA Number 81.086			-	86,166
Renewable Energy Research and Development		81.087	9,237	533,270
Passed-through:				
Ocean Renewable Power Co				
Renewable Energy Research and Development	SUB-16067	81.087	-	37,479
Oscilla Power				
Renewable Energy Research and Development	8625SUB	81.087	-	6,647
Total CFDA Number 81.087			9,237	577,396
Fossil Energy Research and Development		81.089	123,270	462,501
Advanced Research Projects Agency - Energy		81.135	-	179,611
Total U.S. Department of Energy			132,507	2,664,824
U.S. Department of Education				
Passed-through:				
Worcester Polytechnic Institute				
Education Research, Development and Dissemination	18-216430-02	84.305	-	60,380
Total CFDA Number 84.305			-	60,380
Total U.S. Department of Education			-	60,380

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Northern Border Regional Commission				
Northern Border Regional Development		90.601	-	14,873
Total Northern Border Regional Commission			-	14,873
U.S. Department of Health and Human Services				
U.S. Department of Health and Human Services Awards with no CFDA		93.000	-	25,608
Passed-through:				
RTI International				
U.S. Department of Health and Human Services Awards with no CFDA	21-312-0214448-52754	93.000	-	127,076
Social and Scientific Systems, Inc.				
U.S. Department of Health and Human Services Awards with no CFDA	HPDA-SSS-5-15-004406	93.000	-	6,168
Total CFDA Number 93.000			-	158,852
Passed-through:				
Harvard University				
Environmental Health	113113-5096673	93.113	-	16,488
Total CFDA Number 93.113			-	16,488
Passed-through:				
Maine Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	26A20141202*1940	93.136	-	(58,106)
Maine Attorney General				
Injury Prevention and Control Research and State and Community Based Programs	CT 26A 20190820*0563	93.136	-	64,033
Total CFDA Number 93.136			-	5,927
Rural Health Research Centers		93.155	-	829,320
Passed-through:				
University of Iowa				
Rural Health Research Centers	S00478-01	93.155	-	70,029
Rural Health Research Centers	S00478-02	93.155	-	195,927
Total CFDA Number 93.155			-	1,095,276
Research Related to Deafness and Communication Disorders		93.173	121,286	253,226
Passed-through:				
Brigham Young University				
Research Related to Deafness and Communication Disorders	18-0528	93.173	-	46,244
University of Cincinnati				
Research Related to Deafness and Communication Disorders	009600-012	93.173	-	67,053
Total CFDA Number 93.173			121,286	366,523
Passed-through:				
University of Minnesota				
State Rural Hospital Flexibility Program	P007036255	93.241	-	438,348
Total CFDA Number 93.241			-	438,348
Mental Health Research Grants		93.242	-	157,008
Passed-through:				
Mary Imogene Bassett Hospital				
Occupational Safety and Health Programs	5U54OH007542-18	93.262	-	1,727
Total CFDA Number 93.262			-	1,727
Trans-NIH Research Support		93.310	-	175,770
Passed-through:				
Maine Developmental Disabilities Council				
Developmental Disabilities Basic Support and Advocacy Grants	MDDC.20.CCIDS.REST.S	93.630	-	16,652
Total CFDA Number 93.630			-	16,652
Arthritis Musculoskeletal Skin Research		93.846	-	181,732
Diabetes, Digestive, and Kidney Diseases Extramural Research		93.847	-	121,835
Extramural Research Programs in the Neurosciences and Neurological Disorders		93.853	-	15,144
Passed-through:				
University of Kentucky				
Extramural Research Programs in the Neurosciences and Neurological Disorders	3200000884-17-066	93.853	-	15,891
Total CFDA Number 93.853			-	31,035

See Notes to Schedule of Expenditures of Federal Awards.

UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Allergy and Infectious Diseases Research		93.855	-	341,992
Passed-through:				
Central Michigan University				
Allergy and Infectious Diseases Research	626301	93.855	-	10,776
Allergy and Infectious Diseases Research	F64067	93.855	-	730
Total CFDA Number 93.855			-	353,498
Biomedical Research and Research Training		93.859	-	282,674
Passed-through:				
Maine Medical Center				
Biomedical Research and Research Training	LIAW-111001-2	93.859	-	55,332
Biomedical Research and Research Training	112366-ROSEN-CTR-2	93.859	-	234,106
Biomedical Research and Research Training	112366-ROSEN-CTR-PIL	93.859	-	22,040
Passed-through:				
Mount Desert Island Biological Laboratory				
Biomedical Research and Research Training	P20GM103423-19/KING	93.859	-	46,095
Biomedical Research and Research Training	P20GM103423-19/MOLLO	93.859	-	104,223
Biomedical Research and Research Training	P20GM103423-19/UMF	93.859	-	70,420
Biomedical Research and Research Training	P20GM103423-19/UMHC	93.859	-	248,221
Biomedical Research and Research Training	P20GM103423-19/UMM	93.859	-	62,416
Biomedical Research and Research Training	P20GM103423-19/UMPI	93.859	-	140,029
Biomedical Research and Research Training	P20GM103423-20/MOLLO	93.859	-	20,466
Biomedical Research and Research Training	P20GM103423-20/UMF	93.859	-	32
Biomedical Research and Research Training	P20GM103423-20/UMHC	93.859	-	8,190
Biomedical Research and Research Training	P20GM103423-20/UMPI	93.859	-	11,805
Biomedical Research and Research Training	P20GM104318-07/SMITH	93.859	-	55,891
Total CFDA Number 93.859			-	1,361,940
Child Health and Human Development Extramural Research		93.865	-	81,883
Passed-through:				
Activas Diagnostics LLC				
Aging Research	AD-2018-09-001N	93.866	-	85,891
Alba-Technic, LLC				
Aging Research	2017-1212	93.866	-	26
Total CFDA Number 93.866			-	85,917
Passed-through:				
Fauxsee Innovations				
Vision Research	17101101	93.867	-	27,292
Massachusetts Eye and Ear Infirmary				
Vision Research	01	93.867	-	(6,515)
Total CFDA Number 93.867			-	20,777
Passed-through:				
Dartmouth College				
Medical Library Assistance	R1062	93.879	-	45,804
Total U.S. Department of Health and Human Services			-	4716,992
			121,286	4,716,992
Corporation for National and Community Service				
National Service and Civic Engagement Research Competition		94.026	-	80,036
Total Corporation for National and Community Service			-	80,036
Total Research and Development Cluster			5,199,833	51,932,110
U.S. Department of Agriculture				
U.S. Department of Agriculture Awards with No CFDA Number		10.000	-	68,337
Plant and Animal Disease, Pest Control, and Animal Care		10.025	-	140,075
Acer Access Development Program		10.174	27,046	144,406
Passed-through:				
University of Vermont				
Sustainable Agricultural Research and Education	SNE18-07-33243	10.215	-	18,402
Sustainable Agricultural Research and Education	SNE19-07-34268	10.215	-	22,718
Total CFDA 10.215			-	41,120
Passed-through:				
Cultivating Community				
Beginning Farmer and Rancher Development Program	NSN852	10.311	-	2,788
Total CFDA 10.311			-	2,788

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
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YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Crop Insurance Education in Targeted States		10.458	-	106,440
Cooperative Extension Service		10.500	36,251	1,820,624
Passed-through:				
Kansas State University				
Cooperative Extension Service	S19156	10.500	-	7,920
Purdue University				
Cooperative Extension Service	F9000837602043	10.500	-	116,735
University of Delaware				
Cooperative Extension Service	52326	10.500	-	12,273
Cooperative Extension Service	56959	10.500	-	7,311
Total CFDA Number 10.500			36,251	1,964,863
Smith-Lever Funding (Various Programs)		10.511	-	1,060,198
Expanded Food and Nutrition Education Program		10.514	-	427,141
Renewable Resources Extension Act and National Focus Fund Projects		10.515	-	57,381
Passed-through:				
Maine Department of Agriculture				
Child and Adult Care Food Program	19-476	10.558	-	5,506
Total CFDA Number 10.558			-	5,506
Passed-through:				
United States Endowment for Forestry and Communities				
Cooperative Forestry Assistance	E19-56	10.664	-	60,522
Total CFDA Number 10.664			-	60,522
Wood Utilization Assistance		10.674	-	21,668
Distance Learning and Telemedicine Loans and Grants		10.855	-	14,819
Total U.S. Department of Agriculture			63,297	4,115,264
U.S. Department of Commerce				
Economic Development Technical Assistance		11.303	-	111,440
Sea Grant Support		11.417	-	349,667
Passed-through:				
Maine Department of Marine Resources				
Coastal Zone Management Administration Awards	20180315*2687	11.419	-	45,887
Total CFDA Number 11.419			-	45,887
Passed-through:				
President and Fellow of Middlebury College				
Climate and Atmospheric Research	510279_01	11.431	-	18,634
Total CFDA Number 11.431			-	18,634
Passed-through:				
Atlantic States Marine Fisheries Commission				
Unallied Science Program	19-0807	11.472	-	30,876
Total CFDA Number 11.472			-	30,876
Passed-through:				
Maine Aquaculture Innovation Center				
Atlantic Coastal Fisheries Cooperative Management Act	18-11	11.474	-	11,580
Total CFDA Number 11.474			-	11,580
Passed-through:				
Maine Manufacturing Extension Partnership				
Manufacturing Extension Partnership	70NANB17H004	11.611	-	100,013
Manufacturing Extension Partnership	70NANB19H073	11.611	-	26,988
Total CFDA Number 11.611			-	127,001
Total U.S. Department of Commerce			-	695,085
U.S. Department of Justice				
OVW Research and Evaluation Program		16.026	66,052	132,442

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through: Farleigh Dickinson University Promoting Evidence Integration in Sex Offender Management Total CFDA Number 16.203	DOJ0001-01	16.203	-	79,687 <u>79,687</u>
Legal Assistance for Victims		16.524	69,453	114,613
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus		16.525	-	204,660
OVW Technical Assistance Initiative		16.526	-	1,253,010
State Justice Statistics Program for Statistical Analysis Centers		16.550	-	172,575
Passed-through: Justice Research and Statistics Association Crime Victim Assistance/Discretionary Grants Total CFDA Number 16.582	MAINE-5200-020	16.582	-	9,630 <u>9,630</u>
Corrections Training and Staff Development		16.601	-	40,571
Passed-through: National 4-H Council Juvenile Mentoring Program Total CFDA Number 16.726	NSN900	16.726	-	60,332 <u>60,332</u>
Passed-through: Restorative Justice Project Innovations in Community-Based Crime Reduction Total CFDA Number 16.817	NSN-60819	16.817	-	4,002 <u>4,002</u>
Total U.S. Department of Justice			<u>135,505</u>	<u>2,071,522</u>
U.S. Department of Labor				
Occupational Safety and Health Susan Harwood Training Grants		17.502	-	117,772
Total U.S. Department of Labor			<u>-</u>	<u>117,772</u>
U.S. Department of Transportation				
Passed-through: Maine Department of Transportation U.S. Department of Transportation Awards with No CFDA U.S. Department of Transportation Awards with No CFDA Total CFDA Number 20.000	20190305*0427 NSN	20.000 20.000	- -	42,123 8,784 <u>50,907</u>
Total U.S. Department of Transportation			<u>-</u>	<u>50,907</u>
National Aeronautics and Space Administration				
Science		43.001	64,032	134,788
Passed-through: Maine Space Grant Consortium Office of Stem Engagement (OSTEM) Office of Stem Engagement (OSTEM) Total CFDA Number 43.008	EP-20-04 SG-20-12	43.008 43.008	- -	13,253 24,000 <u>37,253</u>
Total National Aeronautics and Space Administration			<u>64,032</u>	<u>172,041</u>
National Endowment for the Arts and Humanities				
Passed-through: State of Maine Arts Commission Promotion of the Arts Partnership Agreements Total CFDA Number 45.025	NSN-60801	45.025	-	2,951 <u>2,951</u>
Promotion of the Humanities Public Programs		45.164	-	4,040
Total National Endowment for the Arts and Humanities			<u>-</u>	<u>6,991</u>
U.S. Small Business Administration				
Small Business Development Centers Small Business Development Centers (COVID-19) Total CFDA Number 59.037		59.037 59.037	- -	792,408 29,172 <u>821,580</u>
Total U.S. Small Business Administration			<u>-</u>	<u>821,580</u>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Veterans Affairs				
U.S. Veterans Affairs Awards with No CFDA		64.000	-	239,629
Total U.S. Veterans Affairs			-	<u>239,629</u>
U.S. Environmental Protection Agency				
Healthy Communities Grant Program		66.110	-	1,821
Southeast New England Coastal Watershed Restoration		66.129	194,196	577,351
Environmental Finance Center Grants		66.203	-	69,606
Passed-through:				
University of North Carolina at Chapel Hill Surveys, Studies, Investigations, Demonstrations, and Training Grants	5111290	66.424	-	14,322
Total CFDA Number 66.424			-	<u>14,322</u>
National Estuary Program		66.456	41,975	606,910
Pollution Prevention Grants Program		66.708	9,069	30,545
Passed-through:				
Extension Foundation Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	SA-2019-32	66.716	-	18,925
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	SA-2020-06	66.716	-	17,876
Total CFDA Number 66.716			-	<u>36,801</u>
Total U.S. Environmental Protection Agency			<u>245,240</u>	<u>1,337,356</u>
U.S. Department of Energy				
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		81.117	154,904	320,446
Passed-through:				
Efficiency Maine Energy Efficiency and Conservation Block Grant Program (EECBG)		81.128	-	(1,751,628)
Total CFDA Number 81.128			-	<u>(1,751,628)</u>
Total U.S. Department of Energy			<u>154,904</u>	<u>(1,431,182)</u>
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		84.015	56,201	210,144
Higher Education Institutional Aid		84.031	-	825,402
Passed-through:				
Maine Department of Education Career and Technical Education - Basic Grants to States	NSN	84.048	-	46,760
Career and Technical Education - Basic Grants to States	DOE_GENDER_FY19	84.048	-	1,337
Total CFDA Number 84.048			-	<u>48,097</u>
Rehabilitation Long-Term Training		84.129	-	28,069
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		84.325	-	131,664
Gaining Early Awareness and Readiness for Undergraduate Program		84.334	2,751,864	2,873,805
Passed-through:				
American Museum of Natural History Teacher Quality Partnership Grants	1-2015	84.336	-	86,936
Total CFDA Number 84.336			-	<u>86,936</u>
Passed-through:				
National Writing Project Supporting Effective Instruction State Grants	98-ME01-SEED2017-CAM	84.367	-	44
Total CFDA Number 84.367			-	<u>44</u>
Higher Education Emergency Relief Fund Student Aid Portion (COVID-19)		84.425E	-	7,961,478
Higher Education Emergency Relief Fund Institutional Portion (COVID-19)		84.425F	-	7,591,228
Higher Education Emergency Relief Fund Strengthening Institutions Program (COVID-19)		84.425M	-	113,051
Higher Education Emergency Relief Fund Fund for the Improvement of Postsecondary Education Formula Grant (COVID-19)		84.425N	-	192,066
Total U.S. Department of Education			<u>2,808,065</u>	<u>20,061,984</u>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

<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>
U.S. Department of Health and Human Services				
Passed-through:				
Maine Department of Agriculture				
Food and Drug Administration Research	20190405*2827	93.103	-	(41)
Total CFDA Number 93.103			-	(41)
Passed-through:				
University of New Hampshire				
Maternal and Child Health Federal Consolidated Programs	L0055	93.110	-	128,021
Total CFDA Number 93.110			-	128,021
Passed-through:				
Penobscot Community Health Center				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	NSN838	93.243	-	6,233
Healthy Acadia Coalition				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	2018-USM.SAMHSA.MAT	93.243	-	26,894
Substance Abuse and Mental Health Services Projects of Regional and National Significance	2019-2020-USM.SAMHSA	93.243	-	19,434
Total CFDA Number 93.243			-	52,561
Passed-through:				
Penobscot Community Health Center				
Advanced Nursing Education Workforce Grant Program	NSN924	93.247	-	26,652
Total CFDA Number 93.247			-	26,652
21st Century Cures Act - Brain Research through Advancing Innovative Neurotechnologies		93.372	-	63,663
Passed-through:				
Maine Department of Education				
Every Student Succeeds Act/Preschool Development Grants	013-05A-1818-18-4099	93.434	-	21,642
Total CFDA Number 93.434			-	21,642
Passed-through:				
Maine Department of Education				
ACL Assistive Technology	013-05A-3076-37-4099 / 013-05A-3049-12-6401	93.464	-	46,125
ACL Assistive Technology	013-05A-3076-37-4099 / 013-05A-3049-12-6401	93.464	-	169,921
ACL Assistive Technology	013-05A-3076-37-6401	93.464	-	5,750
Total CFDA Number 93.464			-	221,796
Passed-through:				
Maine Department of Health and Human Services				
Child Care Development Block Grant (COVID-19)	NSN	93.575	-	3,675
Total CFDA Number 93.575			-	3,675
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		93.632	-	572,775
Passed-through:				
The Research Foundation of SUNY				
Child Welfare Research Training or Demonstration	18-10	93.648	-	41,780
Child Welfare Research Training or Demonstration	19-21-82905	93.648	-	238,200
Total CFDA 93.648			-	279,980
Passed-through:				
University of Denver (Colorado Seminary)				
Foster Care - Title IV(E)	SC37254-03	93.658	-	291,529
Foster Care - Title IV(E)	SC37941-02-00	93.658	-	399,178
Total CFDA 93.658			-	690,707
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	-	111,330
Total CFDA 93.664			-	111,330
Mental and Behavioral Health Education and Training Grants		93.732	-	32,197

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Federal grantor/pass-through grantor/program title	Pass-through Number	Federal CFDA Number	Pass-through To Subrecipients	Federal Expenditures
Passed-through: MaineHealth Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru thru Prevention and Public Health Funds (PPHF) Total CFDA 93.763	NSN-60716	93.763	-	20,727 <u>20,727</u>
Passed-through: West Virginia University Opioid STR Maine Department of Corrections Opioid STR Total CFDA Number 93.788	19-519-USM 03A-20190722*218	93.788 93.788	- -	2,822 34,447 <u>37,269</u>
Passed-through: Maine Children's Trust Fund Maternal, Infant and Early Childhood Home Visiting Grant Maternal, Infant and Early Childhood Home Visiting Grant Total CFDA Number 93.870	MCT-19-1601 SUB-CFS-19-1601A	93.870 93.870	- -	44,864 142,190 <u>187,054</u>
Passed-through: MaineHealth Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement University of Vermont Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Total CFDA Number 93.912	NSN-60803 34605SUB53138	93.912 93.912	- -	27,568 64,973 <u>92,541</u>
Passed-through: University of New England PPHF Geriatric Education Center PPHF Geriatric Education Center Total CFDA Number 93.969	U1QHP33080-01-00 23015-011	93.969 93.969	- -	188,111 700 <u>188,811</u>
Total U.S. Department of Health and Human Services			-	<u>2,731,360</u>
Corporation for National and Community Service Retired and Senior Volunteer Program		94.002	-	134,513
Passed-through: Maine Commission for Community Service AmeriCorps AmeriCorps Total CFDA Number 94.006	20180719*0192 20190814*0527	94.006 94.006	- -	28,374 131,699 <u>160,073</u>
Passed-through: New Hampshire Campus Compact Volunteers in Service to America Volunteers in Service to America Total CFDA Number 94.013	NSN-60743 NSN-60792	94.013 94.013	- -	3,585 8,007 <u>11,592</u>
Passed-through: Annie E Casey Foundation Social Innovation Fund Total CFDA Number 94.019	15SIHMD001	94.019	-	12,357 <u>12,357</u>
Total Corporation for National and Community Service			-	<u>318,535</u>
U.S. Department of Homeland Security Port Security Grant Program		97.056	-	36,140
Total U.S. Department for Homeland Security			-	<u>36,140</u>
Total Other Clusters			3,471,043	31,344,984
Total Expenditures			<u>8,882,467</u>	<u>279,782,299</u>

See Notes to Schedule of Expenditures of Federal Awards.

**UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

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, 2020. 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 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 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 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

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 2020. The base rates for other F&A cost recoveries range from 26% to 51% for fiscal year 2020.

UNIVERSITY OF MAINE SYSTEM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

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, 2020 consist of the following:

Federal Perkins Loans	\$19,803,595
Nursing Student Loans	2,239,884

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, 2020:

Agency	CFDA	Direct Funding	Passed- Through Funding	Total
Department of Agriculture	10xxx	\$ 11,978,676	\$ 1,577,325	\$ 13,556,001
Department of Commerce	11xxx	4,545,032	1,845,833	6,390,865
Department of Defense	12xxx	5,483,286	8,341,130	13,824,416
Department of the Interior	15xxx	388,770	398,893	787,663
Department of Justice	16xxx	1,917,871	153,651	2,071,522
Department of Labor	17xxx	117,772	-	117,772
Department of Transportation	20xxx	1,910,231	201,304	2,111,535
National Aeronautics & Space Administration	43xxx	373,375	674,951	1,048,326
National Endowment for the Arts	450xx	-	2,951	2,951
National Endowment for the Humanities	451xx	93,636	34,929	128,565
National Science Foundation	47xxx	10,858,893	1,316,580	12,175,473
Small Business Administration	59xxx	821,581	-	821,581
Department of Veterans Affairs	64xxx	239,629	-	239,629
Environmental Protection Agency	66xxx	1,286,233	87,191	1,373,424
Department of Energy	81xxx	1,591,750	(358,108)	1,233,642
Department of Education	84xxx	211,768,500 *	440,234	212,208,734
Northern Border Regional Commission	90xxx	14,873	-	14,873
Department of Health & Human Services	93xxx	5,825,576 **	5,086,594	10,912,170
Corporation for National & Community Service	94xxx	542,995	184,022	727,017
Department of Homeland Security	97xxx	36,140	-	36,140
Total Federal Assistance		<u>\$ 259,794,819</u>	<u>\$ 19,987,480</u>	<u>\$ 279,782,299</u>

* Includes \$184,739,742 for Student Financial Aid

** Includes \$2,690,748 for Student Financial Aid

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

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? x yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 93.364 Various 84.425E, 84.425F	Student Financial Assistance Cluster Research & Development Cluster Coronavirus Aid, Relief, & Economic Security Act

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? x yes _____ no

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

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

2020 – 001: COD Reporting

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

CFDA Number: Various

Award Period: July 01, 2019 – June 30, 2020

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 (UMA), we noted two Pell disbursements that were not reported within the required 15 days.

Questioned Costs: None

Context: During our testing, it was noted that the University does have a process in place to ensure disbursements are accurately reported to COD; however, there were still two reporting issues.

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: No

Auditor's 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, 2020**

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

2020 – 002: Perkins Loan Servicer

Federal Agency: Department of Education

Federal Program Title: Federal Perkins Loan Program

CFDA Number: 84.038

Award Period: July 01, 2019 – June 30, 2020

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(c) requires contracts with third-party servicers contain certain language stating the third-party will:

- Comply with all statutory or regulatory provisions, and special arrangements, agreements, limitations, suspensions, and terminations entered into under Title IV HEA Programs.
- Refer to the ED Office of Inspector General for Investigations any information indicating there is reasonable cause to believe:
 - the institution might have engaged in fraud or other criminal misconduct in connection with the institution's administration of any Title IV, HEA program, or
 - an applicant for Title IV, HEA program assistance might have engaged in fraud or other criminal misconduct in connection with his or her application.
- Be jointly and severally liable with the institution for any violation by the servicer of any statutory or regulatory provisions, and special arrangements, agreements, limitations, suspensions, and terminations entered into under Title IV HEA Programs.

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.

Questioned Costs: None

Context: During our review of the ECSI's attestation report, it was noted they were either unable to locate executed contracts or executed contracts did not include all the requirements 34 CFR 668.25(c) concerning compliance, liability, referrals, disbursements and returns, and repayments of Title IV funds.

Cause: The contracts did not include required information.

Effect: ECSI is not in compliance with all statutory or regulatory provisions, and special arrangements, agreements, limitations, suspensions, and terminations entered into under the Title IV HEA Programs. This finding must also be reported for the University's ECSI services.

Repeat Finding: No

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

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

2020 – 002: Perkins Loan Servicer (Continued)

Auditor’s Recommendation: We recommend the University implement a thorough review process of all third-party servicer contracts to make sure they comply with all Department of Education Rules and Regulations.

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

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

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance

CFDA Number: Various

Award Period: July 01, 2019 – June 30, 2020

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: The Code of Federal Regulations, 34 CFR 682.610, states that institutions must report accurately the enrollment status of all students regardless if they receive aid from the institution or not. This includes the enrollment effective date and related enrollment status, which must be reported for both the Campus-Level and the Program-Level as well as the program begin date. In addition, at a minimum, schools are required to certify enrollment every 60 days, and respond within 15 days of the date that NSLDS sends a Roster file to the school or its third-party servicer.

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

Questioned Costs: None

Context: During our testing, it was noted the University does not have a process in place to ensure timeliness and accuracy of NSLDS reporting.

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

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

2020 – 003: National Student Loan Data System (NSLDS) Enrollment Reporting (Continued)

Cause: The University did not timely or properly report student enrollment information to NSLDS through their third-party servicer, National Student Clearinghouse (NSC).

Effect: The University did not comply with Department of Education (ED) regulations by reporting student enrollment status changes accurately and timely.

Repeat Finding: No

Auditor’s Recommendation: We recommend the University reevaluate its procedures and review policies surrounding reporting status changes and other enrollment information to NSLDS to ensure timely and accurate reporting.

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

2020 – 004: Outstanding Student Refund Checks

Federal Agency: Department of Education

Federal Program Title: Student Financial Assistance Cluster

CFDA Number: Various

Award Period: July 01, 2019 – June 30, 2020

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 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

Questioned Costs: \$29,657

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

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

2020 – 004: Outstanding Student Refund Checks (Continued)

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

Cause: Management was not aware of the requirement to return checks that are not cashed within 240 days.

Effect: The University is 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: No

Auditor's Recommendation: We recommend that the University review its 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.

2020 – 005: Equipment

Federal Agency: Various

Federal Program Title: Research and Development Cluster

CFDA Number: Various

Award Period: July 01, 2019 – June 30, 2020

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

Criteria or Specific Requirement: Per federal regulations 2 CFR section 200.313(d)(3), a control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated. In addition, per 2 CFR section 200.313(d)(2), a physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.

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.

Questioned Costs: None

**UNIVERSITY OF MAINE SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

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

2020 – 005: Equipment (Continued)

Context: During our testing, we noted that two of the assets no longer in use were designated for ocean research. The third asset was a removable cell used in nano lab equipment.

Cause: The two assets used in ocean research experienced battery failure and the units sank to the ocean floor. The removable cell had been destroyed as a result of smoke and water damage sustained in a fire. The University did not have procedures in place to identify these disposals timely.

Effect: The University was not in compliance with federal regulations over equipment purchased with federal funds.

Repeat Finding: No

Auditor’s Recommendation: We recommend reviewing the University’s procedures around physical inventory and federally funded equipment to ensure equipment is properly disposed of timely and physical inventory is reviewed.

Views of responsible officials: There is no disagreement with the audit finding.

