

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Trustees
Ohio University
Athens, Ohio

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ohio University's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Ohio University's major federal programs for the year ended June 30, 2023. Ohio University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ohio University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ohio University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ohio University's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Ohio University's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ohio University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ohio University's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ohio University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Ohio University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Ohio University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

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Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Ohio University's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Ohio University's response was not subjected to the other 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.

Crowe LLP

Crowe LLP

Columbus, Ohio
October 16, 2023

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
STUDENT AID CLUSTER				
DEPARTMENT OF EDUCATION				
Direct Programs:				
Federal Supplemental Educational Opportunity Grants	84.007	P007A223342	\$ -	\$ 1,605,958
Federal Work-Study Program	84.033	P033A223342	-	942,328
Federal Perkins Loans Outstanding	84.038	UNKNOWN	-	3,704,744
Federal Pell Grant Program	84.063	P063P210345/220345/230345	-	24,425,238
		P268K220345/230345/240345		
Federal Direct Student Loan	84.268	P268K226641	-	167,114,654
Teacher Education Assistance for College and Higher Education Grants	84.379	P379T220345/230345	-	2,032,278
Total Department of Education			-	199,825,200
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Disadvantaged Student Loans Outstanding	93.342	UNKNOWN	-	3,387,202
Primary Care Loans (HPSL) Outstanding	93.342	UNKNOWN	-	2,826,911
Total Department of Health and Human Services			-	6,214,114
TOTAL STUDENT AID CLUSTER				
			-	206,039,314
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.001	59-8040-9-001	-	58,504
U S DEPARTMENT OF AGRICULTURE	10.001	58-5020-1-009	-	15,802
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-1-008	-	12,375
U S DEPARTMENT OF AGRICULTURE	10.326	2022-70001-37578	7,699	21,756
Pass-Through Programs From:				
FLORIDA INSTITUTE OF TECHNOLOGY	10.310	GR-232437	-	30,287
Total Department of Agriculture			7,699	138,724
DEPARTMENT OF COMMERCE				
Direct Programs:				
National Oceanic & Atmospheric Administration				
NATIONAL OCEANIC & ATMOSPHERIC ADMINISTRATION	11.431	NA22OAR4310236	7,356	23,091
National Institute of Standards and Technology				
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY	11.609	70NANB22H155	-	44,837
Pass-Through Programs From:				
ASSOCIATION OF PUBLIC AND LAND GRANT UNIVERSITIES (APLU)	11.620	2113-1	41,234	57,754
Total Department of Commerce			48,589	125,682
DEPARTMENT OF DEFENSE				
Direct Programs:				
US Army				
U S ARMY MEDICAL RESEARCH AND MATERIAL COMMAND	12.420	W81XWH1810707	-	191,781
Pass-Through Programs From:				
WRIGHT STATE UNIVERSITY	12.910	671100-1	-	316,993
Total Department of Defense			-	508,774
DEPARTMENT OF TRANSPORTATION				
Pass-Through Programs From:				
EL ROBINSON ENGINEERING	20.205	34652	-	20,685
EL ROBINSON ENGINEERING	20.205	34652	-	5,533
EL ROBINSON ENGINEERING	20.205	34652	-	33,581
EL ROBINSON ENGINEERING	20.205	34652	-	127
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34654	14,505	96,244
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34884	21,080	28,289
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34883	29,122	133,920
OHIO DEPARTMENT OF TRANSPORTATION	20.205	37847	16,141	51,150
OHIO DEPARTMENT OF TRANSPORTATION	20.205	36805	19,007	62,059
OHIO DEPARTMENT OF TRANSPORTATION	20.205	37361	22,168	108,034
OHIO DEPARTMENT OF TRANSPORTATION	20.205	34878	4,154	68,124
APPLIED RESEARCH ASSOCIATES	20.205	S-005120-UOHI	-	13,550
THE OHIO STATE UNIVERSITY	20.205	GR127264	-	17,860
WEST VIRGINIA UNIVERSITY	20.205	21-431-OU	-	40,626
NATIONAL ACADEMY OF SCIENCES	20.205	HR 20-05	1,442	17,602

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
Total Department of Transportation			126,176	697,387
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.200A	P200A220118	-	23,238
U S DEPARTMENT OF EDUCATION	84.200A	P200A210095	-	101,565
U S DEPARTMENT OF EDUCATION	84.200A	P200A210072	-	117,965
U S DEPARTMENT OF EDUCATION	84.305A	R305A210224	155,572	603,876
U S DEPARTMENT OF EDUCATION	84.305A	R305A210323	-	481,630
U S DEPARTMENT OF EDUCATION	84.324A	R324A190154	1,842	816,279
Pass-Through Programs From:				
OHIO STATE UNIVERSITY	84.305B	60078065	-	42,342
UNIVERSITY OF TEXAS-ARLINGTON	84.423A	A19-003-S001	-	15,384
Total Department of Education			157,414	2,202,280
DEPARTMENT OF ENERGY				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-93ER40756	-	386,686
U S DEPARTMENT OF ENERGY	81.049	DE-SC00-23241	-	15,555
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-88ER40387	-	597,906
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-06ER46317	-	250,028
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019042	-	31,328
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019091	-	237,511
U S DEPARTMENT OF ENERGY	81.049	DE-SC0020231	-	118,102
U S DEPARTMENT OF ENERGY	81.057	DE-FE0032078	52,104	67,237
U S DEPARTMENT OF ENERGY	81.086	DE-EE0009502	-	552,443
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031809	58,529	65,820
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031981	-	96,867
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031982	30,070	195,857
U S DEPARTMENT OF ENERGY	81.089	DE-FE0032143	7,358	264,615
U S DEPARTMENT OF ENERGY	81.089	DE-FE0032144	33,170	288,870
U S DEPARTMENT OF ENERGY	81.089	DE-FE0032258	-	50,748
U S DEPARTMENT OF ENERGY	81.089	DE-FE0032277	-	11,721
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003883	-	161,575
U S DEPARTMENT OF ENERGY	81.112	DE-NA0004073	-	185,489
Pass-Through Programs From:				
STATE UNIVERSITY OF MICHIGAN	81.049	RC104899 - OU	-	156,758
PACIFIC NORTHWEST NATIONAL LABORATORY	81.049	632880	-	46,456
TRITON SYSTEMS INC	81.049	TSI-5073-22-20209448	-	45,000
Total Department of Energy			181,231	3,826,573
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
National Institutes of Health				
NATIONAL INSTITUTES OF HEALTH	93.113	1R15ES030140-01	-	39,100
NATIONAL INSTITUTES OF HEALTH	93.113	1R01ES030425-03	-	249,971
NATIONAL INSTITUTES OF HEALTH	93.113	9R15ES029723-02A1	-	156,205
NATIONAL INSTITUTES OF HEALTH	93.172	1R15HG009972-01	-	44,803
NATIONAL INSTITUTES OF HEALTH	93.172	2R15HG009972-02	-	46,874
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC07616-01A1	-	81,287
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC017032-01A1	-	131,431
NATIONAL INSTITUTES OF HEALTH	93.242	1R15MH116311-01A1	-	(2,515)
NATIONAL INSTITUTES OF HEALTH	93.242	1R15MH128703-01	-	83,885
NATIONAL INSTITUTES OF HEALTH	93.242	1R15MH125289-01A1	-	116,657
NATIONAL INSTITUTES OF HEALTH	93.273	1F31AA028721-01A1	-	4,984
NATIONAL INSTITUTES OF HEALTH	93.279	1R34DA055228-01A1	68,279	177,858
NATIONAL INSTITUTES OF HEALTH	93.279	1R34DA057160-01	32,971	139,349
NATIONAL INSTITUTES OF HEALTH	93.307	1R01MD012579-01A1	307,921	551,741
NATIONAL INSTITUTES OF HEALTH	93.837	1R15HL133885-01A1	-	(7,051)
NATIONAL INSTITUTES OF HEALTH	93.846	1R01AR077248-01A1	52,999	100,565
NATIONAL INSTITUTES OF HEALTH	93.846	1R15AR080813-01	-	71,217
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK118611-01	-	867
NATIONAL INSTITUTES OF HEALTH	93.847	2R01DK054254-15A1	-	466,530
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK121247-01	-	15,268
NATIONAL INSTITUTES OF HEALTH	93.847	1R01DK124126-01A1	-	417,124
NATIONAL INSTITUTES OF HEALTH	93.847	1R25DK122952-01A1	-	55,299
NATIONAL INSTITUTES OF HEALTH	93.853	1R15NS111376-01	-	46,706
NATIONAL INSTITUTES OF HEALTH	93.853	1R15NS115080-01A1	-	213,086

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
NATIONAL INSTITUTES OF HEALTH	93.853	R21NS130256	-	41,242
NATIONAL INSTITUTES OF HEALTH	93.855	1R01AI143743-01	-	282,064
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI147238-01A1	-	125,573
NATIONAL INSTITUTES OF HEALTH	93.855	1R21AI156391-01	-	129,089
NATIONAL INSTITUTES OF HEALTH	93.855	1R03AI164436-01	-	65,260
NATIONAL INSTITUTES OF HEALTH	93.855	1R13AI176858-01	-	6,460
NATIONAL INSTITUTES OF HEALTH	93.859	2R15GM110602-02	-	107,814
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM132841-01	-	82,618
NATIONAL INSTITUTES OF HEALTH	93.865	1R15HD101984-01	-	23,901
NATIONAL INSTITUTES OF HEALTH	93.865	1R21HD108761-01A1	-	45,006
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG044424-01A1	18,970	146,298
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG059779-01	-	533,482
NATIONAL INSTITUTES OF HEALTH	93.866	1R15AG065925-01A1	-	120,037
NATIONAL INSTITUTES OF HEALTH	93.866	1F32AG069358-01	-	72,742
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG067758-01A1	709,534	1,088,196
NATIONAL INSTITUTES OF HEALTH	93.866	1R15AG073922-01	-	21,829
Centers for Disease Control and Prevention				
CENTERS FOR DISEASE CONTROL AND PREVENTION	93.262	5T03OH009841-11-00	-	72,043
Pass-Through Programs From:				
UNIVERSITY OF MARYLAND	93.103	111830-Z0443201	-	21,645
ICAHN SCHOOL OF MEDICINE MOUNT SINAI	93.173	0255-G771-4609	-	9,568
OHIO STATE UNIVERSITY	93.279	GR122571	-	106,682
COLUMBIA UNIVERSITY	93.242	GG014146	-	16,040
ICAHN SCHOOL OF MEDICINE MOUNT SINAI	93.393	0255-F271-4609	-	31,274
ICAHN SCHOOL OF MEDICINE MOUNT SINAI	93.393	0255-F251-4609	-	9,166
BOSTON UNIVERSITY	93.837	4500002694	-	76,423
EMORY UNIVERSITY	93.846	A605559	-	67,891
ARIZONA STATE UNIVERSITY	93.847	ASUB00000810	-	24,754
ASAKE BIOTECHNOLOGY	93.847	R41DK131839OU	-	77,493
WESTERN UNIVERSITY OF HEALTH SCIENCES	93.847	2017C-PETERFY-OHIOUNIV	-	118,000
UNIVERSITY OF MARYLAND	93.855	F304806-1	-	11,982
SAINT LOUIS UNIVERSITY	93.859	321232ERS22245	-	96,689
VIRGINIA COMMONWEALTH UNIVERSITY	93.865	FP00009022_SA001	-	85,977
MONTANA STATE UNIVERSITY	93.865	G266-21-W8837	-	20,308
AEIOU SCIENTIFIC LLC	93.866	UNKNOWN	-	128,822
NORTHWESTERN UNIVERSITY	93.866	60054405 OU	-	238,402
MYOLEX INC	93.866	MY2106	-	4,506
OREGON HEALTH AND SCIENCE UNVERSITY	93.866	KR704768	-	27,743
Total Department of Health and Human Services			1,190,673	7,338,261
DEPARTMENT OF THE INTERIOR				
Direct Programs:				
NATIONAL PARK SERVICE	15.945	P20AC01038	-	2,248
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	15.252	2023-0328	-	15,277
Total Department of the Interior			-	17,525
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.108	692M152140005	-	152,380
FEDERAL AVIATION ADMINISTRATION	20.XXX	DTFAWA-16-A-80014	-	86,651
FEDERAL AVIATION ADMINISTRATION	20.XXX	693KA8-22-T-00010	-	1,730,838
Pass-Through Programs From:				
UNIVERSITY OF CINCINNATI	20.200	011606-002	-	5,461
Total Department of Transportation			-	1,975,330
ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
U S ENVIRONMENTAL PROTECTION AGENCY	66.808	X1-00E03138	-	62,332
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.605	EPA01-000005312	-	1,452
Total Environmental Protection Agency			-	63,785
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Programs:				
NASA SHARED SERVICES CENTER	43.001	80NSSC22K0366	-	45,077
NASA SHARED SERVICES CENTER	43.001	80NSSC23K0509	-	552
NASA SHARED SERVICES CENTER	43.007	80NSSC19K1481	121,362	162,293

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
Pass-Through Programs From:				
SANFORD BURNHAM MEDICAL DISCOVERY INSTITUTE	43.001	70572-13599-OU	-	52,437
OHIO AEROSPACE INSTITUTES	43.008	UNKNOWN	-	8,500
OHIO AEROSPACE INSTITUTES	43.008	UNKNOWN	-	7,500
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	1,000
Total National Aeronautics and Space Administration			121,362	277,360
NATIONAL ENDOWMENT OF THE ARTS				
Direct Programs:				
NATIONAL ENDOWMENT FOR THE ARTS	45.024	1863418-38-20	-	15,460
Total National Endowment for the Arts			-	15,460
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Pass-Through Programs From:				
STATE LIBRARY OF OHIO	45.310	LS-252478-OLS-22	-	4,999
Total National Endowment for the Humanities			-	4,999
NATIONAL SCIENCE FOUNDATION				
Direct Programs:				
NATIONAL SCIENCE FOUNDATION	47.041	2046095	-	51,590
NATIONAL SCIENCE FOUNDATION	47.041	1836905	-	38,116
NATIONAL SCIENCE FOUNDATION	47.041	1903568	-	18,315
NATIONAL SCIENCE FOUNDATION	47.041	1953311	-	103,457
NATIONAL SCIENCE FOUNDATION	47.049	2107870	-	50,280
NATIONAL SCIENCE FOUNDATION	47.049	1714008	-	19,162
NATIONAL SCIENCE FOUNDATION	47.049	1815079	-	273
NATIONAL SCIENCE FOUNDATION	47.049	1913170	-	55,121
NATIONAL SCIENCE FOUNDATION	47.049	1905238	-	59,010
NATIONAL SCIENCE FOUNDATION	47.049	1948611	-	39,555
NATIONAL SCIENCE FOUNDATION	47.049	2226819	-	4,774
NATIONAL SCIENCE FOUNDATION	47.049	2209199	-	145,101
NATIONAL SCIENCE FOUNDATION	47.049	2004601	394,229	336,724
NATIONAL SCIENCE FOUNDATION	47.049	2012573	-	23,415
NATIONAL SCIENCE FOUNDATION	47.050	1744998	-	48,393
NATIONAL SCIENCE FOUNDATION	47.050	1749504	-	22,881
NATIONAL SCIENCE FOUNDATION	47.070	1703013	-	46,845
NATIONAL SCIENCE FOUNDATION	47.070	1901192	17,962	77,799
NATIONAL SCIENCE FOUNDATION	47.070	1936794	-	39,645
NATIONAL SCIENCE FOUNDATION	47.074	2135448	-	67,800
NATIONAL SCIENCE FOUNDATION	47.074	1656765	-	2,420
NATIONAL SCIENCE FOUNDATION	47.074	2117446	-	84,931
NATIONAL SCIENCE FOUNDATION	47.074	1750361	-	262,417
NATIONAL SCIENCE FOUNDATION	47.074	1950636	-	66,004
NATIONAL SCIENCE FOUNDATION	47.074	2242717	-	8,861
NATIONAL SCIENCE FOUNDATION	47.075	1638796	-	1,981
NATIONAL SCIENCE FOUNDATION	47.075	1659455	-	34,860
NATIONAL SCIENCE FOUNDATION	47.075	1557082	-	139
NATIONAL SCIENCE FOUNDATION	47.076	2101456	-	247,771
NATIONAL SCIENCE FOUNDATION	47.076	2216197	-	46,889
NATIONAL SCIENCE FOUNDATION	47.076	1758484	-	237,803
NATIONAL SCIENCE FOUNDATION	47.078	2015666	-	1,610
Pass-Through Programs From:				
DESERT RESEARCH INSTITUTE	47.041	GR12849	-	206,629
UNIVERSITY OF CINCINNATI	47.076	013866-00002	-	8,960
UNIVERSITY OF CINCINNATI	47.076	L12-4500093879	-	37,590
Total National Science Foundation			412,192	2,497,121
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			2,246,778.24	19,689,260
<u>ECONOMIC DEVELOPMENT CLUSTER</u>				
DEPARTMENT OF COMMERCE				
Direct Programs:				
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-79-06147	-	3,694
ECONOMIC DEVELOPMENT ADMINISTRATION	COVID-19 - 11.307	06-79-06273	-	374,325
ECONOMIC DEVELOPMENT ADMINISTRATION	COVID-19 - 11.307	06-69-06219	1,096,782	1,115,761
Pass-Through Programs From:				
COALFIELD DEVELOPMENT CORPORATION	11.307	UNKNOWN	-	3,584
THE OHIO STATE UNIVERSITY	11.307	GR130793	-	1,018
TOTAL ECONOMIC DEVELOPMENT CLUSTER			1,096,782	1,498,383

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
477 CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
OHIO ASSOCIATION OF COMMUNITY ACTION AGENCIES (OACAA)	93.569	UNKNOWN	-	55,784
TOTAL 477 CLUSTER			<u>-</u>	<u>55,784</u>
CCDF CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	87
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	96,208
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	165,884
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	94,786
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	78,887
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	111,205
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	102,498
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	76,087
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	COVID-19 - 93.575	UNKNOWN	-	138,509
TOTAL CCDF CLUSTER			<u>-</u>	<u>864,153</u>
MEDICAID CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
CASE WESTERN RESERVE UNIVERSITY	93.778	RES516772	-	280,379
THE OHIO STATE UNIVERSITY	93.778	GR123550	137,169	137,169
THE OHIO STATE UNIVERSITY	93.778	GR127486	-	71,632
THE OHIO STATE UNIVERSITY	93.778	GR128166	-	7,277
THE OHIO STATE UNIVERSITY	93.778	GR127416	-	44,945
THE OHIO STATE UNIVERSITY	93.778	GR129797	-	229,539
THE OHIO STATE UNIVERSITY	93.778	GR123487	649,688	1,136,175
TOTAL MEDICAID CLUSTER			<u>786,857</u>	<u>1,907,115</u>
OTHER PROGRAMS				
APPALACHIAN REGIONAL COMMISSION				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	23.002	IS-205524-22	181,534	328,862
APPALACHIAN REGIONAL COMMISSION	23.002	PW-20845-TA-22	-	31,954
APPALACHIAN REGIONAL COMMISSION	23.002	PW-20831	-	16,591
			<u>181,534</u>	<u>377,408</u>
Pass-Through Programs From:				
FOUNDATION FOR APPALACHIAN OHIO	23.002	SEE-I-1	-	177,549
			<u>-</u>	<u>177,549</u>
EAST TENNESSEE STATE UNIVERSITY	23.011	22-127-1-S8.1	-	5,000
Total Appalachian Regional Commission			<u>181,534</u>	<u>559,957</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Pass-Through Programs From:				
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	22ESC-1502-23-OC068	-	377,061
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	19ESH-1502-22-OC068	-	15,074
Total Corporation for National and Community Service			<u>-</u>	<u>392,135</u>
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852	-	25,531
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852	-	84,468
Total Department of Agriculture			<u>-</u>	<u>109,999</u>
DEPARTMENT OF COMMERCE				
Direct Programs:				
ECONOMIC DEVELOPMENT ADMINISTRATION	11.023	ED21HDQ0230003	8,000	83,430
Pass-Through Programs From:				
BOWLING GREEN STATE UNIVERSITY	11.303	10011064-OU	-	90,638
Total Department of Commerce			<u>8,000</u>	<u>174,068</u>
DEPARTMENT OF DEFENSE				

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	12.002	PTAG20220525	-	309,246
OHIO DEVELOPMENT SERVICES AGENCY	12.002	UNKNOWN	-	221,528
Total Department of Defense			-	530,774
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.336S	U336S190027	-	325,961
Pass Through Programs From:				
OHIO DEPARTMENT OF HIGHER EDUCATION	84.002A	UNKNOWN	-	217,859
LOGAN HOCKING LOCAL SCHOOLS	84.184G	UNKNOWN	-	36,920
LOGAN HOCKING LOCAL SCHOOLS	84.184G	UNKNOWN	-	12,412
MUSKINGUM VALLEY EDUCATIONAL SERVICE CENTER	84.184H	ASL0521	-	85,098
			-	134,431
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	63,702
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	15,484
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	17,196
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	61,574
BELPRE CITY SCHOOLS	84.287	UT22205	-	13,774
BELPRE CITY SCHOOLS	84.287	UT22205	-	74,291
BELPRE CITY SCHOOLS	84.287	UT22679	-	129,163
EASTERN LOCAL SCHOOL DISTRICT	84.287	UT22677	-	176,090
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT20673	-	37,983
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	51,818
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	10,087
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT20673	-	7,251
NELSONVILLE-YORK CITY SCHOOLS	84.287	UT21762	-	16,793
NELSONVILLE-YORK CITY SCHOOLS	84.287	UT21762	-	90,391
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT19134	-	15,600
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT20213	-	3,510
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT20213	-	35,487
			-	820,195
OHIO DEPARTMENT OF HIGHER EDUCATION	84.334	UNKNOWN	-	59,531
NATIONAL WRITING PROJECT CORPORATION	84.411A	07-OH06-2021i3WNTS	-	4,199
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	COVID-19 - 84.425C	2100940	31,498	126,650
THE OHIO STATE UNIVERSITY	COVID-19 - 84.425C	GR126385	-	24,999
PREVENTION FIRST	COVID-19 - 84.425C	UNKNOWN	-	19,834
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 84.425U	1266	-	140,426
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 84.425U	EDUFAR21	-	118,541
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 84.425U	UNKNOWN	-	39,714
OHIO DEPARTMENT OF HIGHER EDUCATION	COVID-19 - 84.425U	EDUFAR21	-	232,464
			31,498	702,629
Total Department of Education			31,498	2,264,805
DEPARTMENT OF ENERGY				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.214	DE-EM0004147	-	758,251
U S DEPARTMENT OF ENERGY	81.214	DE-EM0005270	-	269,822
Total Department of Energy			-	1,028,072
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Health Resources and Services Administration				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.732	T98HP33468	-	341,219
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.732	T26HP39453	-	500,189
			-	841,408
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D04RH31792	12,669	23,866
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	GA1RH33529	128,170	142,049
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	H7NRH45748	42,140	87,790
			182,979	253,705
Substance Abuse and Mental Health Services Administration				

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION	93.243	1H79SP081638	161,590	336,149
Pass Through Programs From:				
OHIO DEPARTMENT OF YOUTH SERVICES	93.092	8AS4010	-	66,696
THE UNIVERSITY OF TOLEDO	93.107	F-2023-12	-	115,300
THE UNIVERSITY OF TOLEDO	93.107	F-2022-09	-	36,032
			-	151,333
FRANKLIN COUNTY PUBLIC HEALTH	93.136	CDCOD2A-113	-	135,276
FRANKLIN COUNTY PUBLIC HEALTH	93.136	CDCOD2A-212-2	-	24,284
HAMILTON COUNTY PUBLIC HEALTH	93.136	CDCOD2A	-	173,943
HAMILTON COUNTY PUBLIC HEALTH	93.136	CDCOD2A-2	-	89,943
			-	423,446
AMERICAN ACADEMY OF DEVELOPMENTAL MEDICINE AND DENTISTRY	93.184	UNKNOWN	-	(10,996)
PACIFIC INSTITUTE	93.211	958	-	4,731
MEIGS COUNTY DEPARTMENT OF HEALTH	COVID-19 - 93.268	UNKNOWN	-	7,124
THE UNIVERSITY OF TOLEDO	COVID-19 - 93.354	F-2023-15	-	16,018
OHIO DEPARTMENT OF HEALTH	93.391	00540011WD0123	-	86,446
PERRY COUNTY HEALTH DEPARTMENT	93.391	UNKNOWN	-	31,606
OHIO DEPARTMENT OF HEALTH	93.426	UNKNOWN	-	3,521
FRANKLIN COUNTY PUBLIC HEALTH	COVID-19 - 93.495	UNKNOWN	-	98,284
JACKSON COUNTY HEALTH DEPARTMENT	COVID-19 - 93.495	UNKNOWN	-	153,502
			-	251,786
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.645	G-2223-06-0078	-	38,324
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G-2223-06-0078	-	22,480
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.667	G-2223-06-0078	-	1,896
NATIONWIDE CHILDREN'S HOSPITAL	93.788	720854-0923-00	-	16,273
PLANNED LIFETIME ASSISTANCE NETWORK-PLAN OF COLUMBUS	93.788	UNKNOWN	-	11,092
PACIFIC INSTITUTE	93.912	1069	-	17,087
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.958	2200496	33,330	103,141
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.958	2300283	35,481	104,720
OHIO SUICIDE PREVENTION FOUNDATION	93.958	UNKNOWN	6,167	109,950
			74,977	317,811
MANSFIELD URBAN MINORITY ALCOHOLISM AND DRUG ABUSE OUTREACH	COVID-19 - 93.959	UNKNOWN	-	29,915
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.959	2300081	-	141,106
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.959	2200104	-	40,385
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	COVID-19 - 93.959	336618	546,572	2,556,069
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	COVID-19 - 93.959	336618	162,843	245,606
PREVENTION FIRST	COVID-19 - 93.959	UNKNOWN	-	2,412
			709,415	3,015,492
OHIO DEPARTMENT OF HEALTH	93.994	00540011CK0523	-	31,195
Total Department of Health and Human Services			<u>1,128,961</u>	<u>5,934,625</u>
DEPARTMENT OF THE INTERIOR				
Direct Programs:				
NATIONAL PARK SERVICE	15.954	P22AC00150-00	-	2,179
Total Department of the Interior			<u>-</u>	<u>2,179</u>
DEPARTMENT OF JUSTICE				
Pass-Through Programs From:				
MANSFIELD URBAN MINORITY ALCOHOLISM AND DRUG ABUSE OUTREACH	16.812	UNKNOWN	-	27,641
Total Department of Justice			<u>-</u>	<u>27,641</u>

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Agency/Pass-Through Grantor	Assistance Listing Number	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
DEPARTMENT OF STATE				
Pass-Through Programs From:				
AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION DC	19.040	UNKNOWN	-	9,157
ASSOCIATION OF INDEPENDENT PUBLISHERS	19.040	UNKNOWN	-	96,560
AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION DC	19.040	UNKNOWN	-	189
INSTITUTE OF INTERNATIONAL EDUCATION	19.400	3000246117	-	165,794
FHI360	19.421	102658.001.002.001	-	51,316
FHI360	19.421	102658.001.002.001	-	11,803
FHI360	19.421	102658.001.002.001	-	21,407
FHI360	19.421	102738.001.002.003	-	68,581
Total Department of State			-	424,806
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	COVID-19 - 20.106	3-39-0006-023-2021	-	22,828
FEDERAL AVIATION ADMINISTRATION	COVID-19 - 20.106	3-39-0006-024-2021	-	1,334
FEDERAL AVIATION ADMINISTRATION	COVID-19 - 20.106	3-39-0006-025-2022	-	58,468
			-	82,630
Pass-Through Programs From:				
OHIO MID-EASTERN GOVERNMENTS ASSOCIATION (OMEGA)	20.205	UNKNOWN	-	7,910
Total Department of Transportation			-	90,540
ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	DNR01-0000048529	-	21,275
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	2022-1246	-	102,733
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.485	OU-FDGULF22	10,606	19,945
Total Environmental Protection Agency			10,606	143,953
NATIONAL ENDOWMENT OF THE HUMANITIES				
Direct Programs:				
NATIONAL ENDOWMENT FOR THE HUMANITIES	45.149	PW-285184-22	-	22,364
Pass-Through Programs From:				
OHIO HUMANITIES COUNCIL	45.129	QU22-084	-	7,500
Total National Endowment for the Humanities			-	29,864
SMALL BUSINESS ADMINISTRATION				
Direct Programs:				
U S SMALL BUSINESS ADMINISTRATION	COVID-19 - 59.075	SBAHQ21SV001262.2	-	70,236
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	COVID-19 - 59.037	OSBG-20-342	-	10,890
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-22-324	-	287,714
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-23-324	-	172,280
Total Small Business Administration			-	541,120
TOTAL OTHER PROGRAMS			1,360,599	12,254,537
GRAND TOTAL FEDERAL AWARDS			\$ 5,491,016	\$ 242,308,546

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Ohio University (the "University") under programs of the federal government for the year ended June 30, 2023. 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* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 University has elected not to use the 10 percent de minimis indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.

Note 3 - Noncash Assistance

During the year ended June 30, 2023, Ohio University did not receive any nonmonetary assistance.

Note 4 - Adjustments and Transfers

During the year ended June 30, 2023, the University transferred \$752,514 of the 2022-2023 FWS Program (84.033) award to the Supplemental Educational Opportunity Grant (SEOG) Program (84.007).

Note 5 - 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 Expenditures of Federal Awards. The balances of loans outstanding at June 30, 2023 consist of the following:

Cluster/Program Title	Assistance Listing Number	Outstanding Balance
Student Aid Cluster/Federal Perkins Loans Outstanding	84.038	\$ 2,459,632
Student Aid Cluster/Disadvantaged Student Loans Outstanding	93.342	3,061,472
Student Aid Cluster/Primary Care Loans (HPSL) Outstanding	93.342	2,631,810
		\$ 8,152,914

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 weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X None reported

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 weaknesses? X Yes _____ None reported

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

Identification of major programs:

ALN Number	Name of Federal Program or Cluster	Opinion
93.778	Medicaid Cluster	Unmodified
11.307	Economic Development Cluster	Unmodified
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Unmodified
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342	Student Financial Aid Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,088,077

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Audit Findings

None

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2023

Section III - Federal Program Audit Findings

Finding 2023-001

Federal Program Information:	Block Grants for Prevent and Treatment of Substance Abuse, ALN #COVID-19 - 93.959
Criteria:	Requirements for pass-through-entities of federal awards as it relates to monitoring the activities of its subrecipients as specified in 2 CFR 200.332.
Condition:	The University did not comply with the terms of its subrecipient contracts in which they are required to obtain underlying expenditure detail prior to reimbursing the subrecipients from federal funds.
Context:	The University reimbursed four subrecipients without obtaining the detail of expenses incurred by the subrecipient. Payments were based on a narrative on progress towards the objectives or a prorated amount of the total award was paid to the subrecipient for the month.
Questioned Cost:	\$0
Effect:	Subrecipients received federal funds via the University for expenditures that did not have supporting expenditure detail at the time of reimbursement.
Cause:	The University did not enforce the contracts that they have with subrecipients, which state that cost detail must be submitted with each invoice. Final reporting requires expenditure detail to be provided by the subrecipient upon the completion of the contract period, however these subcontractors had not yet reached that milestone.
Repeat Finding:	No
Recommendation:	Crowe recommends the University require all subrecipients to submit cost detail that supports their request for reimbursement, as stated in the subrecipient agreements
Views of responsible officials and planned corrective actions:	Ohio University issued a stop work order to the subrecipient and are actively working with them to address the issue and bring them into compliance with the subaward agreement terms and conditions. In addition, the Office of Research and Sponsored Programs and Finance are working closely together to assess the training information and provide additional resource tools/templates for principal investigators on how to properly monitor their subrecipients.