

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*

Independent Auditor's Report

To Management and the Board of Trustees
Ohio University

We have audited, in accordance with 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 Ohio University (the "University"), a component unit of the State of Ohio, and the University's discretely presented component unit as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 14, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University'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 University'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 University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Board of Trustees
Ohio University

Purpose of this Report

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

Plante & Moran, PLLC

October 14, 2019

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Trustees
Ohio University

Report on Compliance for Each Major Federal Program

We have audited Ohio University's (the "University") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2019. The University's major federal programs are identified in the summary of auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the University'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* (the "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 University'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 University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the University 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 University'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 University's internal control over compliance.

To the Board of Trustees
Ohio University

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Plante & Moran, PLLC

October 14, 2019

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
STUDENT FINANCIAL ASSISTANCE CLUSTER				
DEPARTMENT OF EDUCATION				
Direct Programs:				
Federal Supplemental Educational Opportunity Grants	84.007	P007A183342	\$ -	\$ 1,355,476
Federal Work-Study Program	84.033	P033A183342	-	1,267,140
Federal Perkins Loans Outstanding	84.038	UNKNOWN	-	9,448,611
Federal Pell Grant Program	84.063	P063P170345/18/19	-	35,944,028
Federal Direct Student Loan	84.268	P268K180345/19/20 P268K186641/19/20	-	218,732,176
Teacher Education Assistance for College and Higher Education Grants	84.379	P379T180345/19	-	1,195,240
Total Department of Education			-	267,942,671
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Primary Care Loans (HPSL) Outstanding	93.342	UNKNOWN	-	2,783,017
Disadvantaged Student Loans Outstanding	93.342	UNKNOWN	-	1,915,318
Total Department of Health and Human Services			-	4,698,335
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER				272,641,006
RESEARCH AND DEVELOPMENT CLUSTER				
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.001	58-8040-5-006	-	87,064
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-8-002	-	7,140
U S DEPARTMENT OF AGRICULTURE	10.310	2019-67019-29288	-	56,972
U S DEPARTMENT OF AGRICULTURE	10.310	2019-67030-29670	-	4,022
U S DEPARTMENT OF AGRICULTURE	10.652	17-JV-11242309-118	-	23,334
Subtotal Direct Programs			-	178,532
Pass-Through Programs From:				
UNIVERSITY OF WISCONSIN - MADISON	10.000	814K586	-	10,126
UNIVERSITY OF NEVADA RENO	10.320	UNR-16-62	-	(14)
Subtotal Pass-Through Programs			-	10,112
Total Department of Agriculture				188,644
DEPARTMENT OF COMMERCE				
Pass-Through Programs From:				
TEXAS A&M UNIVERSITY	11.609	28-M1703108	-	107,942
Total Department of Commerce				107,942
DEPARTMENT OF DEFENSE				
Direct Programs:				
US Army				
U S ARMY CORP OF ENGINEERS	12.010	W912DR-18-2-0003	-	40,000
U S ARMY CORP OF ENGINEERS	12.010	W912DR-16-2-0002	-	32
U S ARMY MEDICAL RESEARCH AND MATERIAL COMMAND	12.420	W81XWH1810707	3,202	66,745
			3,202	106,777
Defense Advanced Research Projects Agency				
SPACE AND NAVAL WARFARE SYSTEMS CENTER	12.910	N66001-16-1-4040	-	100,087
Subtotal Direct Programs			3,202	206,864

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
DEPARTMENT OF DEFENSE (cont.)				
Pass-Through Programs From:				
BERRIEHILL RESEARCH CORPORATION	12.800	OU-S2001	\$ -	\$ 468,732
Total Department of Defense			3,202	675,596
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.305A	R305A140356	259,848	389,786
Pass-Through Programs From:				
NORTHEASTERN UNIVERSITY	84.324A	503733-78050	-	19,351
UNIVERSITY OF BRITISH COLUMBIA	84.324A	12R73590	-	360,872
EAST CAROLINA UNIVERSITY	84.324A	A19-003-S001	-	165,414
Subtotal Pass-Through Programs			-	545,637
Total Department of Education			259,848	935,423
DEPARTMENT OF ENERGY				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-93ER40756	-	303,273
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-02ER46012	-	106,547
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-88ER40387	-	572,249
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-06ER46317	-	152,031
U S DEPARTMENT OF ENERGY	81.049	DE-SC0014329	-	126,161
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019042	-	61,272
U S DEPARTMENT OF ENERGY	81.049	DE-SC0019091	-	16,072
U S DEPARTMENT OF ENERGY	81.087	DE-EE0007105	44,173	211,607
U S DEPARTMENT OF ENERGY	81.089	DE-FE0026315	-	34,828
U S DEPARTMENT OF ENERGY	81.089	DE-FE0031709	-	127,545
U S DEPARTMENT OF ENERGY	81.112	DE-NA0002905	-	33,988
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003883	-	51,502
U S DEPARTMENT OF ENERGY	81.112	DE-NA0003909	-	9,849
Total Department of Energy			44,173	1,806,924
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
National Institutes of Health				
NATIONAL INSTITUTES OF HEALTH	93.113	1R15ES030140-01	-	32,140
NATIONAL INSTITUTES OF HEALTH	93.172	1R15HG009972-01	-	74,966
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC014587-01	-	110,195
NATIONAL INSTITUTES OF HEALTH	93.173	R03DC013388	-	41
NATIONAL INSTITUTES OF HEALTH	93.213	R01AT006978	7,922	94,054
NATIONAL INSTITUTES OF HEALTH	93.213	1R21AT009339-01	-	64,140
NATIONAL INSTITUTES OF HEALTH	93.242	1R15MH116311-01A1	-	61,728
NATIONAL INSTITUTES OF HEALTH	93.273	1R21AA024524-01A1	2,973	2,973
NATIONAL INSTITUTES OF HEALTH	93.273	1R21AA025182-01A1	-	141,527
NATIONAL INSTITUTES OF HEALTH	93.286	1R21EB022356-01A1	-	72,849
NATIONAL INSTITUTES OF HEALTH	93.307	1R01MD012579-01A1	10,432	65,746
NATIONAL INSTITUTES OF HEALTH	93.837	1R01HL127766-01A1	154,784	692,556
NATIONAL INSTITUTES OF HEALTH	93.837	1R15HL133885-01A1	-	125,700
NATIONAL INSTITUTES OF HEALTH	93.837	7R01HL112248-06	-	134,043

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont.)				
Direct Programs (cont.):				
National Institutes of Health (cont.)				
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK102115-01	\$ -	\$ (10,877)
NATIONAL INSTITUTES OF HEALTH	93.847	7R01DK101711-02	-	64,876
NATIONAL INSTITUTES OF HEALTH	93.847	7R01DK089182-06	-	35,681
NATIONAL INSTITUTES OF HEALTH	93.847	7R01DK054254-14	-	74,994
NATIONAL INSTITUTES OF HEALTH	93.847	2R01DK054254-15A1	-	185,510
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK121247-01	-	23,207
NATIONAL INSTITUTES OF HEALTH	93.853	1R15NS111376-01	-	20,783
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI105749-01A1	109,477	151,779
NATIONAL INSTITUTES OF HEALTH	93.855	1R21AI128376-01	-	155,926
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI130983-01	-	154,743
NATIONAL INSTITUTES OF HEALTH	93.855	1R03AI135788	-	111,885
NATIONAL INSTITUTES OF HEALTH	93.859	RGM116098A	-	23,619
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM110602-01A1	-	47,373
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM132841-01	-	31,460
NATIONAL INSTITUTES OF HEALTH	93.865	RO1HD088417	397	59,340
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG044424-01A1	6,751	223,124
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG059779-01	-	327,326
NATIONAL INSTITUTES OF HEALTH	93.879	R15LM012941	-	105,521
			292,736	3,458,928
Health Resources and Services Administration				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D04RH28409-01-00	-	10,600
			-	10,600
Subtotal Direct Programs			292,736	3,469,528
Pass-Through Programs From:				
CENTER FOR POLICY RESEARCH	93.086	90PR0006	-	16,938
UNIVERSITY OF TEXAS AT DALLAS	93.279	1603594	-	11,454
OHIO STATE UNIVERSITY	93.279	60071382	-	21,682
UNIVERSITY OF SOUTH CAROLINA	93.283	17-3242	-	1
OHIO DEPARTMENT OF HEALTH	93.283	UNKNOWN	-	2,402
OHIO STATE UNIVERSITY	93.286	60051347	-	3,861
BRIGHAM AND WOMEN'S HOSPITAL	93.837	107223	-	30,927
BOSTON UNIVERSITY	93.837	4500002694	-	238,784
BOSTON UNIVERSITY	93.847	4500002018.00	-	12,530
AUGUSTA UNIVERSITY	93.847	30835-48	-	55,097
VIRGINIA COMMONWEALTH UNIVERSITY	93.865	FP00009022_SA001	-	5,593
AEIOU SCIENTIFIC LLC	93.866	AEIOU-OU-001	-	43,912
UNIVERSITY OF WASHINGTON	93.884	UWSC9343	-	146,786
Subtotal Pass-Through Programs			-	589,967
Total Department of Health and Human Services			292,736	4,059,495
DEPARTMENT OF THE INTERIOR				
Direct Programs:				
BUREAU OF LAND MANAGEMENT	15.236	L16AC00190	-	24,225
U S OFFICE OF SURFACE MINING	15.255	S16AC20072	-	44,014
U S GEOLOGICAL SURVEY	15.808	G17AC00188	-	3,432
NATIONAL PARK SERVICE	15.945	P18AC01292	-	28,078
NATIONAL PARK SERVICE	15.945	P16AC01533, P14AC00882	-	8,172
Subtotal Direct Programs			-	107,921

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
DEPARTMENT OF THE INTERIOR (cont.)				
Pass-Through Programs From:				
OHIO DEPARTMENT OF NATURAL RESOURCES	15.615	DNR01-0000041408	\$ -	\$ 7,136
OHIO DEPARTMENT OF NATURAL RESOURCES	15.616	DNR01-0000040193	-	30,343
OHIO DEPARTMENT OF NATURAL RESOURCES	15.657	UNKNOWN	-	21,853
Subtotal Pass-Through Programs			-	59,332
Total Department of the Interior			-	167,253
DEPARTMENT OF JUSTICE				
Direct Programs:				
U S DEPARTMENT OF JUSTICE	16.560	2016-R2-CX-0048	4,489	8,717
Total Department of Justice			4,489	8,717
DEPARTMENT OF STATE				
Direct Programs:				
U S DEPARTMENT OF STATE	19.401	S-ECAGD-16-CA-1049	-	193,567
Total Department of State			-	193,567
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.108	16-G-012	-	121,500
U S DEPARTMENT OF TRANSPORTATION	20.200	693JK18500002	-	98,453
FEDERAL AVIATION ADMINISTRATION	20.XXX	DTFAWA-16-A-80014	-	1,037,910
Subtotal Direct Programs			-	1,257,863
Pass-Through Programs From:				
NATIONAL ACADEMY OF SCIENCES	20.200	HR 18-18	9,925	85,044
UNIVERSITY OF CINCINNATI	20.200	011606-002	-	18,198
Subtotal Pass-Through Programs			9,925	103,242
Total Department of Transportation			9,925	1,361,105
ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.605	EPA01-000005312	-	31,429
Total Environmental Protection Agency			-	31,429
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Programs:				
NASA SHARED SERVICES CENTER	43.001	NNX15AJ69G	-	(314)
NASA SHARED SERVICES CENTER	43.001	80NSSC18K0665	-	30,634
NASA SHARED SERVICES CENTER	43.001	GO8-19047B	-	20,208
NASA SHARED SERVICES CENTER	43.002	NNL16AA16C	72,971	141,144
Subtotal Direct Programs			72,971	191,672
Pass-Through Programs From:				
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	G07-18046B	-	7,214
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	G07-18054B	-	5,238
CONTROL POINT CORPORATION	43.001	SC170001	-	2,849
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	DD7-18096B	-	1,296
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	DD8-19101B	-	7,494
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	G09-20058B	-	7,238

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (cont.)				
Pass-Through Programs From (cont.):				
OHIO WESLEYAN UNIVERSITY	43.007	32060	\$ -	\$ 67,884
UNIVERSITY OF FLORIDA	43.007	SUB00001659	-	5,239
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	72
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	20
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	5,000
Subtotal Pass-Through Programs			-	109,544
Total National Aeronautics and Space Administration			72,971	301,216
NATIONAL SCIENCE FOUNDATION				
Direct Programs:				
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1554044	-	139,613
NATIONAL SCIENCE FOUNDATION	47.041	CMMI-1633500	-	59,515
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1705817	-	117,188
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1836905	-	15,131
NATIONAL SCIENCE FOUNDATION	47.041	EEC-1840402	-	58,398
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1308299	-	(132)
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1506836	-	29,737
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1508325	-	15,042
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1507670	-	99,315
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1520972	-	105,419
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1507321	-	99,978
NATIONAL SCIENCE FOUNDATION	47.049	PHY 1614479	-	174,824
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1709075	-	1,756
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1714008	-	141,065
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1821162	-	40,445
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1815079	-	25,978
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1812408	-	4,950
NATIONAL SCIENCE FOUNDATION	47.050	PLF-1341602	-	48,143
NATIONAL SCIENCE FOUNDATION	47.050	EAR-1349825	-	26,422
NATIONAL SCIENCE FOUNDATION	47.050	EAR-1525915	-	1,694
NATIONAL SCIENCE FOUNDATION	47.050	OPP-1744998	-	39,141
NATIONAL SCIENCE FOUNDATION	47.050	AGS-1749504	-	73,086
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1420718	-	62,411
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1513606	-	115,868
NATIONAL SCIENCE FOUNDATION	47.070	CNS-1657279	-	41,118
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1657358	-	62,474
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1703013	-	119,968
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1455554	-	14,649
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1456810	-	148,564
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1456503	-	57,596
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1556316	-	84,451
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1656765	-	70,033
NATIONAL SCIENCE FOUNDATION	47.074	DEB-1655230	-	49,885
NATIONAL SCIENCE FOUNDATION	47.074	DEB-1701680	-	17,780
NATIONAL SCIENCE FOUNDATION	47.074	MCB-1750361	-	151,835
NATIONAL SCIENCE FOUNDATION	47.075	SES-1557082	-	9,372
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1638796	-	46,704
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1644736	-	(650)
NATIONAL SCIENCE FOUNDATION	47.075	SMA-1659455	-	100,266
NATIONAL SCIENCE FOUNDATION	47.076	DGE-1645419	-	108,471
NATIONAL SCIENCE FOUNDATION	47.076	DME-1758484	-	41,817
NATIONAL SCIENCE FOUNDATION	47.083	OIA-1834859	-	51,879
Subtotal Direct Programs			-	2,671,199

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (cont.)				
NATIONAL SCIENCE FOUNDATION (cont.)				
Pass-Through Programs From:				
THE CATHOLIC UNIVERSITY OF AMERICA	47.049	361226	\$ -	\$ 23,245
UNIVERSITY OF NEVADA RENO	47.050	PO116GC000066	-	3,158
UNIVERSITY OF CINCINNATI	47.076	L12-4500093879	-	20,323
Subtotal Pass-Through Programs			-	46,726
Total National Science Foundation			-	2,717,925
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			687,344	12,555,236
CHILD NUTRITION CLUSTER				
DEPARTMENT OF AGRICULTURE				
Pass-Through Programs From:				
OHIO DEPARTMENT OF EDUCATION	10.559	UNKNOWN	-	5,485
TOTAL CHILD NUTRITION CLUSTER			-	5,485
ECONOMIC DEVELOPMENT CLUSTER				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	11.300	PW-18918-IM-17	102,288	269,272
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-69-06094	-	43,120
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-79-06120	10,020	127,888
TOTAL ECONOMIC DEVELOPMENT CLUSTER			112,308	440,280
FISH AND WILDLIFE CLUSTER				
DEPARTMENT OF THE INTERIOR				
Pass-Through Programs From:				
COMMONWEALTH OF KENTUCKY DEPT OF FISH AND WILDLIFE RESC	15.605	UNKNOWN	-	(237)
OHIO DEPARTMENT OF NATURAL RESOURCES	15.611	427	-	19,476
TOTAL FISH AND WILDLIFE CLUSTER			-	19,239
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
DEPARTMENT OF TRANSPORTATION				
Pass-Through Programs From:				
OHIO DEPARTMENT OF TRANSPORTATION	20.205	25160	-	274
OHIO DEPARTMENT OF TRANSPORTATION	20.205	26608	-	2,791
IOWA STATE UNIVERSITY	20.205	26586	-	15,008
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27236, 27236A	-	(7,630)
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27233	2,445	2,445
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30496	-	135,638
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27939	16,362	86,355
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30791	13,310	123,138
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27831	-	(4,625)
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30418	1,341	1,341
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27960	-	(1,552)
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30266	-	2,564
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30218	-	64,154
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30409	5,390	31,149
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30649	(2,016)	107,512
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30584	(5,255)	(5,255)
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30720	9,389	44,624
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30725	35,286	76,958

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER (cont.)				
DEPARTMENT OF TRANSPORTATION (cont.)				
Pass-Through Programs From (cont.):				
OHIO DEPARTMENT OF TRANSPORTATION	20.205	31795	\$ 93,237	\$ 155,379
OHIO DEPARTMENT OF TRANSPORTATION	20.205	32449	32,580	109,436
OHIO DEPARTMENT OF TRANSPORTATION	20.205	32378	11,390	45,825
OHIO DEPARTMENT OF TRANSPORTATION	20.205	32392	3,558	45,082
OHIO DEPARTMENT OF TRANSPORTATION	20.205	32372	-	29,393
UNIVERSITY OF AKRON	20.205	04204_OU	-	9,565
OHIO DEPARTMENT OF TRANSPORTATION	20.205	32393	11,531	23,578
OHIO DEPARTMENT OF TRANSPORTATION	20.205	33411	5,600	12,900
EL ROBINSON ENGINEERING	20.205	31796	-	4,082
TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			234,148	1,110,129
SPECIAL EDUCATION (IDEA) CLUSTER				
DEPARTMENT OF EDUCATION				
Pass-Through Programs From:				
UNIVERSITY OF CINCINNATI	84.027A	011010-002	4,209	4,648
UNIVERSITY OF CINCINNATI	84.027A	011507-002-1	-	27,244
UNIVERSITY OF CINCINNATI	84.027A	011507-002-2	-	30,697
MUSKINGUM VALLEY EDUCATIONAL SERVICE CENTER	84.027A	UNKNOWN	-	9,999
TOTAL SPECIAL EDUCATION (IDEA) CLUSTER			4,209	72,588
TRIO CLUSTER				
DEPARTMENT OF EDUCATION				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.042A	P042A150073	-	336,651
U S DEPARTMENT OF EDUCATION	84.047A	P047A121446-16	-	60
TOTAL TRIO CLUSTER			-	336,711
MEDICAID CLUSTER				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through Programs From:				
OHIO STATE UNIVERSITY	93.778	60055249	-	(649)
CASE WESTERN RESERVE UNIVERSITY	93.778	G-1819-05-0094	-	159,858
OHIO STATE UNIVERSITY	93.778	60060959	-	405,448
OHIO STATE UNIVERSITY	93.778	60065916	-	11,185
OHIO STATE UNIVERSITY	93.778	60069320	-	13,582
TOTAL MEDICAID CLUSTER			-	589,424
OTHER PROGRAMS				
APPALACHIAN REGIONAL COMMISSION				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	23.001	PW-18610-IM-16	330,663	739,722
APPALACHIAN REGIONAL COMMISSION	23.002	PW-19369-IM-19	-	14,555
Subtotal Direct Programs			330,663	754,277

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS (cont.)				
APPALACHIAN REGIONAL COMMISSION (cont.)				
Pass-Through Programs From:				
BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT	23.001	SBEG18001	\$ -	\$ 45,937
EAST TENNESSEE STATE UNIVERSITY	23.011	18-132-1-54.1	-	4,493
Subtotal Pass-Through Programs			-	50,430
Total Appalachian Regional Commission			330,663	804,707
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Pass-Through Programs From:				
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	15ACH-1502-18-OC068	-	289,244
Total Corporation for National and Community Service			-	289,244
DEPARTMENT OF AGRICULTURE				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852-G04	-	69,925
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852-G05	-	2,815
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852-G06	-	88,090
Total Department of Agriculture			-	160,830
DEPARTMENT OF COMMERCE				
Pass-Through Programs From:				
BOWLING GREEN STATE UNIVERSITY	11.303	10008059-OU	-	84,937
Total Department of Commerce			-	84,937
DEPARTMENT OF DEFENSE				
Direct Programs:				
NATIONAL SECURITY AGENCY	12.900	H98230-18-1-0193	-	61,441
NATIONAL SECURITY AGENCY	12.900	H98230-19-1-0187	-	4,427
Subtotal Direct Programs			-	65,868
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	12.002	SBEG18001	-	231,233
Total Department of Defense			-	297,101
DEPARTMENT OF EDUCATION				
Pass-Through Programs:				
OHIO DEPARTMENT OF HIGHER EDUCATION	84.002	UNKNOWN	-	100,810
TRIMBLE LOCAL SCHOOL DISTRICT	84.287	UT18277	-	242
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	164,656
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT19134	-	148,969
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	171,143
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	149,059
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19612	-	2,220
TRIMBLE LOCAL SCHOOL DISTRICT	84.287	UT19618	-	105
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT20213	-	102
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UNKNOWN	-	126,071
TRIMBLE LOCAL SCHOOL DISTRICT	84.287	UNKNOWN	-	170,794
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UNKNOWN	-	182,932
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UNKNOWN	-	188,747
OHIO DEPARTMENT OF HIGHER EDUCATION	84.334	UNKNOWN	-	66,531
Total Department of Education			-	1,472,381

See Notes to Schedule of Expenditures
of Federal Awards.

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS (cont.)				
DEPARTMENT OF ENERGY				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.214	DE-EM0004147	\$ -	\$ 385,132
Total Department of Energy			-	385,132
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Centers for Disease Control				
CENTERS FOR DISEASE CONTROL AND PREVENTION	93.262	2T03OH009841	-	108,130
Health Resources and Services Administration				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.211	G25RH32459	33,918	92,501
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.243	G02HP27951	5,000	81,523
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D04RH31792	33,000	176,955
			71,918	350,979
Subtotal Direct Programs			71,918	459,109
Pass-Through Programs:				
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.086	C-1617-17-0531	-	(10)
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.086	C-1819-17-0107	-	6,111
OHIO DEPARTMENT OF YOUTH SERVICES	93.092	8AS4010	-	77,925
THE UNIVERSITY OF TOLEDO	93.107	F2016-88	-	123,163
PORTSMOUTH CITY HEALTH DEPT	93.136	UNKNOWN	-	30,000
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UNKNOWN	-	3,691
NATIONAL AHEC ORGANIZATION	93.185	UNKNOWN	-	13,998
PACIFIC INSTITUTE	93.211	925	-	20,158
THE UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	93.211	5112961	-	37,114
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.243	1900525	79,809	259,867
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-1819-22-0394	-	1,671
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	JFS01-0000022233	-	1,627
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-1819-22-0463	-	3
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.645	G-1819-06-0341	-	6,593
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G-1819-06-0341	-	42,351
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.659	G-1819-06-0341	-	40,028
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.788	1900359	11,000	30,000
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.788	1800552	215,136	799,424
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.788	1900462	-	30,000
TRINITY HOSPITAL TWIN CITY	93.912	UNKNOWN	-	5,106
PORTSMOUTH CITY HEALTH DEPT	93.912	UNKNOWN	-	(2,555)
TRINITY HOSPITAL TWIN CITY	93.912	UNKNOWN	-	2,209
HOPEWELL HEALTH CENTERS	93.912	HRSA-OU	-	48,580
OHIO DEPARTMENT OF HEALTH	93.913	DOH01-0000051964	-	51,246
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.958	1800274	-	(89)
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.959	1900157	25,000	150,072
OHIO DEPARTMENT OF HEALTH	93.994	UNKNOWN	-	10,252
Subtotal Pass-Through Programs			330,945	1,788,535
Total Department of Health and Human Services			402,863	2,247,644
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass-Through Programs From:				
ATHENS COUNTY COMMISSIONERS	14.228	UNKNOWN	-	18,228
Total Department of Housing and Urban Development			-	18,228

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS (cont.)				
DEPARTMENT OF THE INTERIOR				
Pass-Through Programs From:				
RACCOON CREEK PARTNERSHIP	15.253	UNKNOWN	\$ -	\$ 127
RACCOON CREEK PARTNERSHIP	15.253	UNKNOWN	-	7,519
Total Department of the Interior			-	7,646
DEPARTMENT OF JUSTICE				
Pass-Through Programs From:				
OHIO ATTORNEY GENERAL'S OFFICE	16.575	2018-VOCA-109854198	-	18,557
OHIO ATTORNEY GENERAL'S OFFICE	16.575	2019-VOCA-132133424	-	52,627
Total Department of Justice			-	71,184
DEPARTMENT OF LABOR				
Pass-Through Programs From:				
COLUMBUS STATE COMMUNITY COLLEGE	17.282	UNKNOWN	-	45
Total Department of Labor			-	45
DEPARTMENT OF STATE				
Pass-Through Programs From:				
INSTITUTE OF INTERNATIONAL EDUCATION	19.400	IIE0136 OU 3.15.2017	-	4,442
AMIDEAST	19.400	20320-19	-	32,373
INSTITUTE OF INTERNATIONAL EDUCATION	19.400	FST1901 OHIOU EGSP 2019	-	890
INSTITUTE OF INTERNATIONAL EDUCATION	19.400	FST1801 OHIO 6.1.18	-	157,043
INSTITUTE OF INTERNATIONAL EDUCATION	19.401	UNKNOWN	-	85,168
FHI360	19.421	PO19002344	-	5,883
Total Department of State			-	285,799
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.106	3-39-0006-021-2017	-	139,971
Total Department of Transportation			-	139,971
ENVIRONMENTAL PROTECTION AGENCY				
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	17(h)EPA-08	-	10,010
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	UNKNOWN	-	19,109
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	15(h)EPA-35	-	8,940
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	DNR01-0000040839	176,810	295,810
Total Environmental Protection Agency			176,810	333,869
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Pass-Through Programs From:				
OHIO AEROSPACE INSTITUTES	43.008	UNKNOWN	-	5,000
Total National Aeronautics and Space Administration			-	5,000

Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
OTHER PROGRAMS (cont.)				
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Direct Programs:				
NATIONAL ENDOWMENT FOR THE HUMANITIES	45.162	AV-260606-18	\$ -	\$ 73,165
NATIONAL ENDOWMENT FOR THE HUMANITIES	45.169	HZ-265426-19	-	67
Subtotal Direct Programs			-	73,232
Pass-Through Programs From:				
ARTS MIDWEST TOURING FUND	45.025	22234	-	3,600
Total National Endowment for the Arts			-	76,832
SMALL BUSINESS ADMINISTRATION				
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-16-324	-	64,035
APPALACHIAN PARTNERSHIP FOR ECONOMIC GROWTH	59.037	UNKNOWN	-	42,902
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-19-324	-	186,200
Total Small Business Administration			-	293,137
TOTAL OTHER PROGRAMS			910,336	6,973,687
GRAND TOTAL FEDERAL AWARDS			\$ 1,948,345	\$ 294,743,785

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

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, 2019. 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, 2019, Ohio University did not receive any nonmonetary assistance.

Note 4 - Adjustments and Transfers

During the year ended June 30, 2019, the University transferred \$397,028 of the 2018-2019 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, 2019 consist of the following:

Cluster/Program Title	CFDA Number	Loan Balances
Federal Perkins Loans Outstanding	84.038	\$ 8,128,172
Primary Care Loans (HPSL) Outstanding	93.342	1,875,731
Disadvantaged Student Loans Outstanding	93.342	2,186,217
	Total	<u>\$ 12,190,120</u>

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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? _____ Yes X None reported

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
84.007, 84.033, 84.038, 84.063, 84.268, 84.379, and 93.342	Student Financial Assistance Cluster	Unmodified
Various	Research and Development Cluster	Unmodified
20.205	Highway Planning and Construction Cluster	Unmodified
23.001	Appalachian Regional Development	Unmodified
93.788	State Targeted Response to the Opioid Crisis	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

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

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None



OHIO
UNIVERSITY

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Ohio University

October 14, 2019

Summary Schedule of Prior Audit Findings

Prior Year Finding Number:

2018-001

Fiscal Year in Which the Finding Initially Occurred:

2018

Federal Program, CFDA Number and Name:

Student Financial Assistance, CFDA Nos. 84.063 and 84.268, Federal Pell Grant and Federal Direct Loan Programs

Original Finding Description:

Ohio University did not report the proper student status changes for certain students that graduated or withdrew and one student's change in status was not reported within the required timeframe.

Status/Partial Corrective Action (as applicable):

Fully Corrected.

Planned Corrective Action:

N/A