

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, 2018 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 4, 2018.

**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 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 University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moran, PLLC*

October 4, 2018

## Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance

### 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 University's major federal program for the year ended June 30, 2018. The University's major federal program is 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 program.

#### ***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 its major federal program for the year ended June 30, 2018.

#### ***Other Matters***

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

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

To the Board of Trustees  
Ohio University

### **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.

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 were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2018-001, that we consider to be a significant deficiency.

The University's response to the internal control over compliance finding identified in our audit is described in the accompanying corrective action plan. The University'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.

*Plante & Moran, PLLC*

October 4, 2018

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal/Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b><u>STUDENT FINANCIAL ASSISTANCE CLUSTER</u></b>				
<b>DEPARTMENT OF EDUCATION</b>				
Direct Programs:				
		P007A163342/173342/18		
Federal Supplemental Educational Opportunity Grants	84.007	3342	\$ -	\$ 908,469
Federal Work-Study Program	84.033	P033A173342	-	1,254,666
Federal Perkins Loans Outstanding	84.038	UNKNOWN	-	10,965,846
Federal Pell Grant Program		P063P160345/170345/18		
	84.063	0345		36,438,024
		P268K170345/180345/19		
		0345/P268K176641/1866		
Federal Direct Student Loan	84.268	41/196641	-	223,650,966
		P379T170345/180345/19		
Teacher Education Assistance for College and Higher Education Grants	84.379	0345	-	1,268,326
Total Department of Education			-	274,486,297
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Direct Programs:				
Primary Care Loans (HPSL) Outstanding	93.342	UNKNOWN	-	1,825,898
Disadvantaged Student Loans Outstanding	93.342	UNKNOWN	-	2,507,794
Total Department of Health and Human Services				4,333,692
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				<b>278,819,989</b>
<b><u>RESEARCH AND DEVELOPMENT CLUSTER</u></b>				
<b>DEPARTMENT OF AGRICULTURE</b>				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.001	58-8020-5-006	-	10,254
U S DEPARTMENT OF AGRICULTURE	10.001	58-8040-5-006	-	73,673
U S DEPARTMENT OF AGRICULTURE	10.652	17-JV-11242309-118	-	22,257
Subtotal Direct Programs			-	106,184
Pass-Through Programs From:				
UNIVERSITY OF NEVADA RENO	10.320	UNR-16-62	-	31,586
<b>Total Department of Agriculture</b>				<b>137,770</b>
<b>DEPARTMENT OF COMMERCE</b>				
Direct Programs:				
NATIONAL INSTITUTES OF STANDARDS AND TECHNOLOGY	11.609	70NANB14H052	-	124,732
<b>Total Department of Commerce</b>				<b>124,732</b>
<b>DEPARTMENT OF DEFENSE</b>				
Direct Programs:				
US Army				
U S ARMY CORP OF ENGINEERS	12.010	W912DR-18-2-0003	-	18,971
U S ARMY CORP OF ENGINEERS	12.RD	W912DR-16-2-0002	-	50,163
			-	69,134
Defense Advanced Research Projects Agency				
SPACE AND NAVAL WARFARE SYSTEMS CENTER	12.910	N66001-16-1-4040	-	100,886
Subtotal Direct Programs			-	170,020

See Notes to Schedule of Expenditures of Federal Awards.

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER (cont.)</b>				
<b>DEPARTMENT OF DEFENSE (cont.)</b>				
Pass-Through Programs From:				
WILLIAM MARSH RICE UNIVERSITY	12.431	R17832	\$ -	\$ 19,363
BERRIEHILL RESEARCH CORPORATION	12.800	OU-S2001	-	444,480
MATERIALS RESOURCES LLC (MRL)	12.XXX	MRL 18-T002	-	1,401
Subtotal Pass-Through Programs			-	465,244
<b>Total Department of Defense</b>			-	635,264
<b>DEPARTMENT OF EDUCATION</b>				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.305A	R305A140356	241,085	399,287
Pass-Through Programs From:				
NORTHEASTERN UNIVERSITY	84.324A	503733-78050	-	81,140
UNIVERSITY OF BRITISH COLUMBIA	84.324A	12R73590	-	284,368
Subtotal Pass-Through Programs			-	365,508
<b>Total Department of Education</b>			241,085	764,795
<b>DEPARTMENT OF ENERGY</b>				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-93ER40756	-	395,921
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-88ER40387	-	312,562
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-02ER46012	-	165,295
U S DEPARTMENT OF ENERGY	81.049	DE-FG02-06ER46317	-	162,811
U S DEPARTMENT OF ENERGY	81.049	DE-SC0014329	-	153,630
U S DEPARTMENT OF ENERGY	81.089	DE-FE0026315	15,874	144,865
U S DEPARTMENT OF ENERGY	81.087	DE-EE0007105	103,513	362,806
U S DEPARTMENT OF ENERGY	81.112	DE-NA0002905	-	257,912
Subtotal Direct Programs			119,387	1,955,802
Pass-Through Programs From:				
PACIFIC NORTHWEST NATIONAL LABORATORY	81.XXX	236340	-	25,812
<b>Total Department of Energy</b>			119,387	1,981,614
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Direct Programs:				
National Institutes of Health				
NATIONAL INSTITUTES OF HEALTH	93.879	G13LM010878	-	2,043
NATIONAL INSTITUTES OF HEALTH	93.213	R01AT006978	26,018	357,813
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI103887-01A1	-	8,181
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI105749-01A1	35,175	56,945
NATIONAL INSTITUTES OF HEALTH	93.866	1R01AG044424-01A1	17,357	168,153
NATIONAL INSTITUTES OF HEALTH	93.846	1R21AR063909-01A1	-	17,130
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI105721-01A1	-	3,174
NATIONAL INSTITUTES OF HEALTH	93.847	1R15DK102115-01	-	136,767
NATIONAL INSTITUTES OF HEALTH	93.121	1R15DE023668-01A1	-	6,522
NATIONAL INSTITUTES OF HEALTH	93.173	1R15DC014587-01	-	113,849

See Notes to Schedule of Expenditures  
of Federal Awards.

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER (cont.)</b>				
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont.)</b>				
Direct Programs (cont.):				
National Institutes of Health (cont.)				
NATIONAL INSTITUTES OF HEALTH	93.859	RGM116098A	\$ -	\$ 81,486
NATIONAL INSTITUTES OF HEALTH	93.837	1R01HL127766-01A1	158,319	761,824
NATIONAL INSTITUTES OF HEALTH	93.286	1R21EB022356-01A1	-	118,715
NATIONAL INSTITUTES OF HEALTH	93.847	7R01DK101711-02	10,004	225,751
NATIONAL INSTITUTES OF HEALTH	93.847	7R01DK089182-06	-	97,272
NATIONAL INSTITUTES OF HEALTH	93.173	R03DC013388	-	39,440
NATIONAL INSTITUTES OF HEALTH	93.273	1R21AA024524-01A1	38,614	115,622
NATIONAL INSTITUTES OF HEALTH	93.855	1R21AI128376-01	-	220,859
NATIONAL INSTITUTES OF HEALTH	93.859	1R15GM110602-01A1	-	158,351
NATIONAL INSTITUTES OF HEALTH	93.213	1R21AT009339-01	-	96,534
NATIONAL INSTITUTES OF HEALTH	93.837	1R15HL133885-01A1	-	75,098
NATIONAL INSTITUTES OF HEALTH	93.855	1R15AI130983-01	-	56,769
NATIONAL INSTITUTES OF HEALTH	93.273	1R21AA025182-01A1	-	91,297
NATIONAL INSTITUTES OF HEALTH	93.865	RO1HD088417	9,121	253,139
NATIONAL INSTITUTES OF HEALTH	93.837	7R01HL112248-06	-	153,854
NATIONAL INSTITUTES OF HEALTH	93.847	7R01DK054254-14	-	18,650
NATIONAL INSTITUTES OF HEALTH	93.847	2R01DK054254-15A1	-	5,860
			294,608	3,441,098
Health Resources and Services Administration				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D06RH26831-03-00	-	11,575
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.912	D04RH28409-01-00	8,123	165,232
			8,123	176,807
Subtotal Direct Programs			302,731	3,617,905
Pass-Through Programs From:				
UNIVERSITY OF SOUTH CAROLINA	93.283	17-3242	-	9,882
UNIVERSITY OF TEXAS AT DALLAS	93.279	1603594	-	27,647
BOSTON UNIVERSITY	93.847	4500002018	-	20,162
BRIGHAM AND WOMEN'S HOSPITAL	93.837	107223	-	(7,657)
SOUTHERN ILLINOIS UNIVERSITY	93.866	520446	-	7,625
UNIVERSITY OF WASHINGTON	93.884	UWSC9343	-	126,105
AEIOU SCIENTIFIC LLC	93.866	AEIOU-OU-001	-	13,812
AUGUSTA UNIVERSITY	93.847	30835-48	-	19,903
BOSTON UNIVERSITY	93.837	4500002694	-	5,100
OHIO STATE UNIVERSITY	93.286	60051347	-	18,843
Subtotal Pass-Through Programs			-	241,422
<b>Total Department of Health and Human Services</b>			<b>302,731</b>	<b>3,859,327</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Pass-Through Programs From:				
HARVARD UNIVERSITY	97.044	UNKNOWN	-	35,607
<b>Total Department of Homeland Security</b>			<b>-</b>	<b>35,607</b>

See Notes to Schedule of Expenditures  
of Federal Awards.

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b>DEPARTMENT OF THE INTERIOR</b>				
Direct Programs:				
BUREAU OF LAND MANAGEMENT	15.236	L16AC00190	\$ -	\$ 23,117
U S OFFICE OF SURFACE MINING	15.255	S16AC20072	-	86,495
U S GEOLOGICAL SURVEY	15.808	G17AC00188	-	36,249
NATIONAL PARK SERVICE	15.945	P16AC01753	-	3,225
NATIONAL PARK SERVICE	15.945	P16AC01533	-	28,438
Subtotal Direct Programs			-	177,524
<b>Total Department of the Interior</b>			-	177,524
<b>DEPARTMENT OF JUSTICE</b>				
Direct Programs:				
U S DEPARTMENT OF JUSTICE	16.560	2016-R2-CX-0035	-	25,731
U S DEPARTMENT OF JUSTICE	16.560	2016-R2-CX-0048	-	85,210
			-	110,941
<b>Total Department of Justice</b>			-	110,941
<b>DEPARTMENT OF STATE</b>				
Direct Programs:				
U S DEPARTMENT OF STATE	19.401	S-ECAGD-16-CA-1049	-	349,459
<b>Total Department of State</b>			-	349,459
<b>DEPARTMENT OF TRANSPORTATION</b>				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.108	16-G-012	-	154,756
U S DEPARTMENT OF TRANSPORTATION	20.200	693JK18500002	-	55,719
FEDERAL AVIATION ADMINISTRATION	20.RD	DTFAWA-16-A-80014	-	1,009,226
Subtotal Direct Programs			-	1,219,701
Pass-Through Programs From:				
NATIONAL ACADEMY OF SCIENCES	20.200	HR 18-18	2,229	59,838
TRI ENVIRONMENTAL	20.514	UNKNOWN	-	(23,209)
Subtotal Pass-Through Programs			2,229	36,629
<b>Total Department of Transportation</b>			2,229	1,256,330
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.605	EPA01-000005312	-	31,693
<b>Total Environmental Protection Agency</b>			-	31,693
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>				
Direct Programs:				
NASA SHARED SERVICES CENTER	43.001	80NSSC18K0665	-	23,781
NASA SHARED SERVICES CENTER	43.002	NNL16AA16C	84,278	269,632
NASA SHARED SERVICES CENTER	43.003	NNX15AJ69G	27,784	66,996
NASA SHARED SERVICES CENTER	43.003	NNX13AM48G	-	1,408
NASA SHARED SERVICES CENTER	43.007	NNX13AR39G	-	425
Subtotal Direct Programs			112,062	362,242

See Notes to Schedule of Expenditures  
of Federal Awards.



## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER (cont.)</b>				
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (cont.)</b>				
Pass-Through Programs From:				
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	DD7-18096B	\$ -	\$ 3,504
OHIO SPACE GRANT CONSORTIUM	43.001	UNKNOWN	-	5,000
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	43.001	G07-18054B	-	7,798
CONTROL POINT CORPORATION	43.001	SC170001	-	31,678
OHIO AEROSPACE INSTITUTES	43.001	G07-18046B	-	7,214
OHIO WESLEYAN UNIVERSITY	43.007	32060.00	-	32,957
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	2,933
OHIO SPACE GRANT CONSORTIUM	43.008	UNKNOWN	-	2,537
Subtotal Pass-Through Programs			-	93,621
<b>Total National Aeronautics and Space Administration</b>			<b>112,062</b>	<b>455,863</b>
<b>NATIONAL SCIENCE FOUNDATION</b>				
Direct Programs:				
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1554044	-	76,815
NATIONAL SCIENCE FOUNDATION	47.041	CMMI-1633500	-	42,419
NATIONAL SCIENCE FOUNDATION	47.041	CBET-1705817	-	78,848
NATIONAL SCIENCE FOUNDATION	47.041	IIP-1362075	-	27,469
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1308299	-	49,622
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1056493	-	3,028
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1149367	-	(2,736)
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1418787	-	1,467
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1506836	-	67,396
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1508325	-	118,858
NATIONAL SCIENCE FOUNDATION	47.049	DMR-1507670	-	104,466
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1507321	-	115,756
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1520972	-	99,685
NATIONAL SCIENCE FOUNDATION	47.049	PHY 1614479	-	186,638
NATIONAL SCIENCE FOUNDATION	47.049	CHE-1709075	-	47,751
NATIONAL SCIENCE FOUNDATION	47.049	DMS-1821162	-	14,590
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1306137	-	33,778
NATIONAL SCIENCE FOUNDATION	47.049	PHY-1714008	-	85,241
NATIONAL SCIENCE FOUNDATION	47.050	PLR-1341621	-	11,070
NATIONAL SCIENCE FOUNDATION	47.050	PLF-1341602	-	51,491
NATIONAL SCIENCE FOUNDATION	47.050	EAR-1349825	-	68,245
NATIONAL SCIENCE FOUNDATION	47.050	EAR-1525915	-	10,722
NATIONAL SCIENCE FOUNDATION	47.050	AGS-1749504	-	6,604
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1054339	-	38,182
NATIONAL SCIENCE FOUNDATION	47.070	CNS-1318981	-	14,917
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1420718	-	76,068
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1513606	-	84,508
NATIONAL SCIENCE FOUNDATION	47.070	CNS-1657279	-	35,318
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1657358	-	50,591
NATIONAL SCIENCE FOUNDATION	47.070	CCF-1703013	-	99,218
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1455554	-	128,398
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1456810	-	182,666
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1456503	-	65,890
NATIONAL SCIENCE FOUNDATION	47.074	DBI-1556316	-	10,105
NATIONAL SCIENCE FOUNDATION	47.074	DEB-1655230	-	21,796
NATIONAL SCIENCE FOUNDATION	47.074	DEB-1701680	-	1,827
NATIONAL SCIENCE FOUNDATION	47.074	IOS-1656765	-	136,175

See Notes to Schedule of Expenditures of Federal Awards.

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER (cont.)</b>				
<b>NATIONAL SCIENCE FOUNDATION (cont.)</b>				
Direct Programs (cont.):				
NATIONAL SCIENCE FOUNDATION	47.075	SES-1557082	\$ -	\$ 61,580
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1638796	-	61,628
NATIONAL SCIENCE FOUNDATION	47.075	SES-1643084	-	32,315
NATIONAL SCIENCE FOUNDATION	47.075	BCS-1644736	-	10,014
NATIONAL SCIENCE FOUNDATION	47.075	SMA-1659455	-	23,739
NATIONAL SCIENCE FOUNDATION	47.075	SES-1734567	-	32,461
NATIONAL SCIENCE FOUNDATION	47.076	DGE-0947813	-	132,005
NATIONAL SCIENCE FOUNDATION	47.076	DGE-1645419	-	69,249
NATIONAL SCIENCE FOUNDATION	47.078	ANT-1142104	-	15,539
Subtotal Direct Programs			-	2,683,412
Pass-Through Programs From:				
THE CATHOLIC UNIVERSITY OF AMERICA	47.049	361226	-	24,330
UNIVERSITY OF NEVADA RENO	47.050	PO116GC000066	-	13,029
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION	47.075	16-218-100580-010	-	40,902
UNIVERSITY OF CINCINNATI	47.076	L12-4500093879	-	7,946
Subtotal Pass-Through Programs			-	86,207
<b>Total National Science Foundation</b>				<b>2,769,619</b>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<b>777,494</b>	<b>12,690,538</b>
<b>CHILD NUTRITION CLUSTER</b>				
<b>DEPARTMENT OF AGRICULTURE</b>				
Pass-Through Programs From:				
OHIO DEPARTMENT OF EDUCATION	10.559	UNKNOWN	-	26,154
<b>TOTAL CHILD NUTRITION CLUSTER</b>				<b>26,154</b>
<b>ECONOMIC DEVELOPMENT CLUSTER</b>				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	11.300	PW-18918-IM-17	78,352	271,050
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-69-06094	-	27,091
ECONOMIC DEVELOPMENT ADMINISTRATION	11.307	06-69-06035	-	51,317
<b>TOTAL ECONOMIC DEVELOPMENT CLUSTER</b>				<b>78,352</b>
<b>FISH AND WILDLIFE CLUSTER</b>				
<b>DEPARTMENT OF THE INTERIOR</b>				
Pass-Through Programs From:				
COMMONWEALTH OF KENTUCKY DEPARTMENT OF FISH AND WILDLIFE RESOURCES	15.605	UNKNOWN	-	1,525
OHIO DEPARTMENT OF NATURAL RESOURCES	15.611	427	-	40,833
<b>TOTAL FISH AND WILDLIFE CLUSTER</b>				<b>42,358</b>
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>				
<b>DEPARTMENT OF TRANSPORTATION</b>				
Pass-Through Programs From:				
OHIO DEPARTMENT OF TRANSPORTATION	20.205	25364	-	10
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27043	13,927	19,651
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27225	-	36,890

See Notes to Schedule of Expenditures of Federal Awards.

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b><u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER (cont.)</u></b>				
<b><u>DEPARTMENT OF TRANSPORTATION (cont.)</u></b>				
Pass-Through Programs From (cont.):				
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27236, 27236A	\$ -	\$ 7,630
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27233	34,548	54,215
OHIO DEPARTMENT OF TRANSPORTATION	20.205	19137	-	(445)
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27695	-	2,174
EL ROBINSON ENGINEERING	20.205	26869	-	30,149
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27897	-	(69)
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27831	30,864	62,357
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30791	2,650	86,275
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27939	45,688	102,110
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30418	35,326	80,268
OHIO DEPARTMENT OF TRANSPORTATION	20.205	27960	6,117	61,185
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30266	-	21,540
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30218	-	33,058
IOWA STATE UNIVERSITY	20.205	26586	-	35,148
OHIO DEPARTMENT OF TRANSPORTATION	20.205	26656	-	54
OHIO DEPARTMENT OF TRANSPORTATION	20.205	26608	10,617	49,742
OHIO DEPARTMENT OF TRANSPORTATION	20.205	26595	6,278	33,667
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30581	5,346	23,250
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30649	2,016	165,260
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30584	13,341	31,900
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30720	23,211	84,329
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30725	-	16,987
OHIO DEPARTMENT OF TRANSPORTATION	20.205	31795	-	2,535
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30496	-	55,971
OHIO DEPARTMENT OF TRANSPORTATION	20.205	30409	20,506	106,151
<b>TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>			<b>250,435</b>	<b>1,201,992</b>
 <b><u>SPECIAL EDUCATION (IDEA) CLUSTER</u></b>				
<b><u>DEPARTMENT OF EDUCATION</u></b>				
Pass-Through Programs From:				
UNIVERSITY OF CINCINNATI	84.027A	011010-002	-	33,429
UNIVERSITY OF DAYTON RESEARCH INSTITUTES	84.027	RSC16016	-	1,002
<b>TOTAL SPECIAL EDUCATION (IDEA) CLUSTER</b>			<b>-</b>	<b>34,431</b>
 <b><u>TRIO CLUSTER</u></b>				
<b><u>DEPARTMENT OF EDUCATION</u></b>				
Direct Programs:				
U S DEPARTMENT OF EDUCATION	84.042A	P042A150073	-	309,377
U S DEPARTMENT OF EDUCATION	84.047A	P047A121446-16	-	(292)
<b>TOTAL TRIO CLUSTER</b>			<b>-</b>	<b>309,085</b>
 <b><u>MEDICAID CLUSTER</u></b>				
<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Pass-Through Programs From:				
OHIO STATE UNIVERSITY	93.778	60055249	-	(958)
OHIO STATE UNIVERSITY	93.778	60055249	-	(1,694)

See Notes to Schedule of Expenditures  
of Federal Awards.

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b>MEDICAID CLUSTER (cont.)</b>				
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont.)</b>				
Pass-Through Programs From (cont.):				
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.778	G1617-06-0273	\$ -	\$ (45)
OHIO STATE UNIVERSITY	93.778	60055249	-	1,199
NORTHEAST OHIO MEDICAL UNIVERSITY	93.778	60051005	-	552
CASE WESTERN RESERVE UNIVERSITY	93.778	G-1819-05-0094	-	92,409
OHIO STATE UNIVERSITY	93.778	60060959	-	92,030
<b>TOTAL MEDICAID CLUSTER</b>			-	183,493
<b>OTHER PROGRAMS</b>				
<b>APPALACHIAN REGIONAL COMMISSION</b>				
Direct Programs:				
APPALACHIAN REGIONAL COMMISSION	23.001	PW-18610-IM-16	241,835	667,250
<b>Total Appalachian Regional Commission</b>			241,835	667,250
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Pass-Through Programs From:				
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	15ACH-1502-18-OC068	-	278,178
OHIO COMMISSION ON SERVICE AND VOLUNTEERISM	94.006	15ACH-1502-17-OC068	-	13,203
<b>Total Corporation for National and Community Service</b>			-	291,381
<b>DEPARTMENT OF AGRICULTURE</b>				
Direct Programs:				
U S DEPARTMENT OF AGRICULTURE	10.351	41-005-260238852	-	28,502
<b>Total Department of Agriculture</b>			-	28,502
<b>DEPARTMENT OF COMMERCE</b>				
Pass-Through Programs From:				
BOWLING GREEN STATE UNIVERSITY	11.303	10008059-OU	-	44,044
<b>Total Department of Commerce</b>			-	44,044
<b>DEPARTMENT OF DEFENSE</b>				
Direct Programs:				
NATIONAL SECURITY AGENCY	12.900	H98230-18-1-0193	-	7,439
NATIONAL SECURITY AGENCY	12.900	H98230-17-1-0039	-	67,744
			-	75,183
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	12.002	SBEG18001	-	263,709
<b>Total Department of Defense</b>			-	338,892

See Notes to Schedule of Expenditures  
of Federal Awards.

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b>OTHER PROGRAMS (cont.)</b>				
<b>DEPARTMENT OF EDUCATION</b>				
Pass Through Programs:				
GALLIA-VINTON EDUCATIONAL SERVICE CENTER	84.366B	UNKNOWN	\$ -	\$ 18,210
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT17842	-	(5)
TRIMBLE LOCAL SCHOOL DISTRICT	84.287	UT18277	-	75,014
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT18697	-	218
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT19134	-	160,840
ALEXANDER LOCAL SCHOOL DISTRICT	84.287	UT19136	-	176,931
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19139	-	182,663
OHIO DEPARTMENT OF HIGHER EDUCATION	83.367	15-39	-	2,160
OHIO DEPARTMENT OF HIGHER EDUCATION	84.367B	15-38	-	(72)
FEDERAL HOCKING LOCAL SCHOOL DISTRICT	84.287	UT19612	-	182,133
TRIMBLE LOCAL SCHOOL DISTRICT	84.287	UT19618	-	186,487
OHIO DEPARTMENT OF HIGHER EDUCATION	84.367	16-30	92	136,874
OHIO DEPARTMENT OF HIGHER EDUCATION	84.334	UNKNOWN	-	53,175
ATHENS CITY SCHOOL DISTRICT	84.287	UT18278	-	86,791
SOUTHERN LOCAL SCHOOL DISTRICT (PERRY COUNTY)	84.287	UT20213	-	114,583
<b>Total Department of Education</b>			<b>92</b>	<b>1,376,002</b>
<b>DEPARTMENT OF ENERGY</b>				
Direct Programs:				
U S DEPARTMENT OF ENERGY	81.214	DE-EM0004147	-	358,591
<b>Total Department of Energy</b>			<b>-</b>	<b>358,591</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Direct Programs:				
Centers for Disease Control				
CENTERS FOR DISEASE CONTROL AND PREVENTION	93.262	2T03OH009841-04	-	127,201
Health Resources and Services Administration				
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.243	G02HP27951	14,000	102,009
HEALTH RESOURCES AND SERVICES ADMINISTRATION	93.847	D04RH31792	-	573
			<b>14,000</b>	<b>102,582</b>
<b>Subtotal Direct Programs</b>			<b>14,000</b>	<b>229,783</b>
Pass-Through Programs:				
TRINITY HOSPITAL TWIN CITY	93.912	UNKNOWN	-	4,063
NATIONAL AHEC ORGANIZATION	93.185	UNKNOWN	-	3,972
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.086	C-1617-17-0531	-	68,933
THE UNIVERSITY OF TOLEDO	93.107	F2016-88	-	102,793
OHIO DEPARTMENT OF MENTAL HEALTH	93.243	99-13510-SPFPFS-P-15-15151	141,717	446,283
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-1819-22-0394	-	1,389
OHIO DEPARTMENT OF HEALTH	93.283	UNKNOWN	-	3,257
OHIO DEPARTMENT OF HEALTH	93.994	UNKNOWN	1,379	29,514
OHIO DEPARTMENT OF MENTAL HEALTH	93.243	99-60205-SSHS-P-15-1470/1547	-	22,346

See Notes to Schedule of Expenditures of Federal Awards.

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b>OTHER PROGRAMS (cont.)</b>				
<b>DEPARTMENT HEALTH AND HUMAN SERVICES (cont.)</b>				
Pass Through Programs (cont.):				
OHIO DEPARTMENT OF HEALTH	93.092	DOH01-0000040214	\$ -	\$ 23,128
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.645	G-1819-06-0341	-	5,248
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G-1819-06-0341	-	26,085
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.659	G-1819-06-0341	-	24,654
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.645	G1617-06-0273	-	(875)
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.658	G1617-06-0273	-	(955)
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.659	G1617-06-0273	-	(1,399)
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.667	G1617-06-0273	-	(5)
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	G-1819-22-0463	-	147
OHIO DEPARTMENT OF YOUTH SERVICES	93.092	8AS4010	-	51,916
OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES	93.590	JFS01-0000022233	-	(2,353)
NATIONAL RURAL HEALTH ASSOCIATION	93.155	UNKNOWN	-	11,107
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.788	1900359	7,112	29,886
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.788	1800552	94,856	428,621
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.958	1800274	16,500	74,089
OHIO DEPARTMENT OF MENTAL HEALTH & ADDICTION SERVICES	93.788	1900462	-	30,000
TRINITY HOSPITAL TWIN CITY	93.912	UNKNOWN	-	583
PORTSMOUTH CITY HEALTH DEPT	93.912	UNKNOWN	-	3,326
OHIO DEPARTMENT OF HEALTH	93.913	DOH01-0000051964	-	44,182
Subtotal Pass-Through Programs			261,564	1,429,935
<b>Total Department of Health and Human Services</b>			<b>275,564</b>	<b>1,659,718</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Pass-Through Programs From:				
ATHENS COUNTY COMMISSIONERS	14.228	UNKNOWN	-	41,772
<b>Total Department of Housing and Urban Development</b>			<b>-</b>	<b>41,772</b>
<b>DEPARTMENT OF THE INTERIOR</b>				
Pass-Through Programs From:				
RACCOON CREEK PARTNERSHIP	15.253	UNKNOWN	-	4,876
OHIO DEPARTMENT OF NATURAL RESOURCES	15.916	DNRO1-0000035470	-	5,438
<b>Total Department of the Interior</b>			<b>-</b>	<b>10,314</b>
<b>DEPARTMENT OF JUSTICE</b>				
Pass-Through Programs From:				
OHIO ATTORNEY GENERAL'S OFFICE	16.575	2018-VOCA-109854198	-	13,143
<b>Total Department of Justice</b>			<b>-</b>	<b>13,143</b>
<b>DEPARTMENT OF LABOR</b>				
Pass-Through Programs From:				
COLUMBUS STATE COMMUNITY COLLEGE	17.282	UNKNOWN	-	22,595
<b>Total Department of Labor</b>			<b>-</b>	<b>22,595</b>

See Notes to Schedule of Expenditures  
of Federal Awards.

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2018

Federal Agency/Pass-Through Grantor	CFDA No.	Federal /Pass-Through Grant Number	Pass-Through Subrecipients	Expenditures
<b>OTHER PROGRAMS (cont.)</b>				
<b>DEPARTMENT OF STATE</b>				
Direct Programs:				
U S DEPARTMENT OF STATE	19.451	S-ECAGD-14-CA-1116	\$ -	\$ 130,256
Pass-Through Programs From:				
INSTITUTES OF INTERNATIONAL EDUCATION	19.400	0136 OU 3.15.2017	-	154,906
INSTITUTES OF INTERNATIONAL EDUCATION	19.401	UNKNOWN	-	900
			-	155,806
<b>Total Department of State</b>			-	<b>286,062</b>
<b>DEPARTMENT OF TRANSPORTATION</b>				
Direct Programs:				
FEDERAL AVIATION ADMINISTRATION	20.106	3-39-0006-020-2015	-	135,073
<b>Total Department of Transportation</b>			-	<b>135,073</b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
Pass-Through Programs From:				
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	14(h)EPA-32	21,890	64,330
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	15(h)EPA-35	-	239
OHIO ENVIRONMENTAL PROTECTION AGENCY	66.460	17(h)EPA-08	-	3,729
OHIO DEPARTMENT OF NATURAL RESOURCES	66.460	UNKNOWN	-	110,891
<b>Total Environmental Protection Agency</b>			21,890	<b>179,189</b>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>				
Pass-Through Programs From:				
OHIO AEROSPACE INSTITUTES	43.008	UNKNOWN	-	7,000
<b>Total National Aeronautics and Space Administration</b>			-	<b>7,000</b>
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>				
Pass-Through Programs From:				
ARTS MIDWEST TOURING FUND	45.025	20229	-	2,800
STATE LIBRARY OF OHIO	45.310	II-1-17	-	46,208
<b>Total National Endowment for the Arts</b>			-	<b>49,008</b>
<b>SMALL BUSINESS ADMINISTRATION</b>				
Pass-Through Programs From:				
OHIO DEVELOPMENT SERVICES AGENCY	59.037	OSBG-16-324	-	296,439
APPALACHIAN PARTNERSHIP FOR ECONOMIC GROWTH	59.037	UNKNOWN	-	49,664
<b>Total Small Business Administration</b>			-	<b>346,103</b>
<b>TOTAL OTHER PROGRAMS</b>			<b>539,381</b>	<b>5,854,639</b>
<b>GRAND TOTAL FEDERAL AWARDS</b>			<b>\$ 1,645,662</b>	<b>\$ 299,512,137</b>

See Notes to Schedule of Expenditures  
of Federal Awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

**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, 2018. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of Ohio University, it is not intended to and does not present the financial position, changes in net position, or cash flows of Ohio 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, 2018, Ohio University did not receive any nonmonetary assistance.

**Note 4 - Catalog of Federal Domestic Assistance (CFDA) Numbers**

All programs with identifiable CFDA numbers have been listed separately. Grant numbers have been provided for several programs for which CFDA numbers were not available.

**Note 5 - Adjustments and Transfers**

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, in the year ended June 30, 2018, the University expended \$45,224 of the 2018-2019 Federal Work Study (FWS) Program (84.033) in 2017-2018.

During the year ended June 30, 2018, the University transferred \$282,157 of the 2017-2018 FWS Program (84.033) award to the Supplemental Educational Opportunity Grant (SEOG) Program (84.007).

**Note 6 - Loans 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, 2018 consist of the following:

Cluster/Program Title	CFDA Number	Loan Balances
Federal Perkins Loans Outstanding	84.038	\$ 9,448,611
Primary Care Loans (HPSL) Outstanding	93.342	1,556,201
Disadvantaged Student Loans Outstanding	93.342	<u>2,236,037</u>
	Total	<u>\$ 13,240,849</u>



## Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified that are not considered to be material 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:

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

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

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2018

Section III - Federal Program Audit Findings

Reference Number	Finding
2018-001	<p><b>CFDA Number, Federal Agency, and Program Name</b> - Ohio University: CFDA Nos. 84.063 and 84.268, Department of Education, Federal Pell Grant Program and Federal Direct Student Loans</p> <p><b>Federal Award Identification Number and Year</b> - P063P160345/170345/180345 and P268K170345/180345/190345/P268K176641/186641/196641, 2017-2018</p> <p><b>Pass-through Entity</b> - None</p> <p><b>Finding Type</b> - Significant deficiency and material noncompliance with laws and regulations</p> <p><b>Repeat Finding</b> - No</p> <p><b>Criteria</b> - Federal Pell Grant Program: An institution shall submit, in accordance with deadline dates established by the secretary, through publication in the Federal Register, other reports and information the secretary requires and shall comply with the procedures the secretary finds necessary to ensure that the reports are correct (34 CFR Section 690.83(b)(2)).</p> <p>Federal Direct Student Loans: Changes in student status are required to be reported to the National Student Loan Data System (NSLDS) within 30 days of the change or included in a Student Status Confirmation Report (SSCR) sent to the NSLDS within 60 days of the status change (34 CFR Section 685.309(b)).</p> <p><b>Condition</b> - Ohio University did not report the proper student status change for certain students that graduated or withdrew.</p> <p><b>Questioned Costs</b> - None</p> <p><b>Identification of How Questioned Costs Were Computed</b> - N/A</p> <p><b>Context</b> - Of the 25 students tested for student status changes, two students were not properly reported as graduated and one student was not reported timely.</p> <p><b>Cause and Effect</b> - The spring 2018 term graduation file submitted for Ohio University to the National Student Clearinghouse was not properly processed leading to students being reported as withdrawals instead of graduations. Ohio University did not have a process in place to review submitted files for proper updating in NSLDS records.</p> <p>For the fall 2017 term, the students who enrolled after the census date of the semester were not properly reported to the National Student Clearinghouse. This caused the update of the withdrawal at the end of the semester to not be properly recorded and required a manual update.</p> <p><b>Recommendation</b> - Ohio University should implement controls and processes to ensure that graduation files submitted are complete and are properly reported to NSLDS.</p>

---

Schedule of Findings and Questioned Costs (Continued)

---

Year Ended June 30, 2018

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2018-001 (Con't)	<p><b>Views of Responsible Officials and Corrective Action Plan</b> - Ohio University is responsible for ensuring that graduation files submitted are complete and properly reported to NSLDS in a timely manner. Ohio University has relied on our vendor's "G from DV Process" (Graduated from DegreeVerify process) to update NSLDS with the appropriate graduated statuses. Ohio University submits a file of all graduated students to our vendor, which is then processed using the "G from DV Process" to update the NSLDS with graduated statuses. The "G from DV Process" was changed, and the impact of those changes were not communicated to Ohio University. After learning about the change in process, we are providing an additional file of graduated students to our vendor. After providing the data files to our vendor we are reviewing student statuses with NSLDS to ensure that the appropriate statuses have been updated. The spring graduates have all been reviewed and updated appropriately. Summer graduates have also been reviewed and updated to ensure the "G" (graduated) status has been recorded correctly with NSLDS.</p>