



**CLEMSON UNIVERSITY**

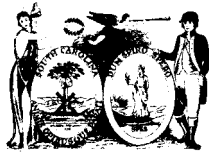
OMB Circular A-133 Reports

Year ended June 30, 2002

(With Independent Auditor's Reports Thereon)

EIN# 57-6000254

State of South Carolina



Office of the State Auditor

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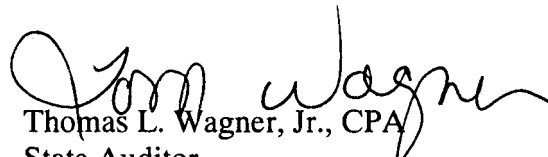
March 27, 2003

The Honorable Mark Sanford, Governor  
and  
Members of the Board of Trustees  
Clemson University  
Clemson, South Carolina

The report on compliance and internal control over financial reporting, and the report on compliance and internal control over compliance applicable to each major program of Clemson University for the fiscal year ended June 30, 2002, were issued by KPMG, LLP, Certified Public Accountants, under contract with the South Carolina Office of State Auditor. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with the basic financial statements of Clemson University for the fiscal year ended June 30, 2002, issued by KPMG, LLP, Certified Public Accountants, dated September 6, 2002.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

  
Thomas L. Wagner, Jr., CPA  
State Auditor

TLWjr/trb

# CLEMSON UNIVERSITY

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**CLEMSON UNIVERSITY**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

Federal Grantors/Pass-through Grantors/Agencies or Cluster Title	Federal CFDA Number	Expenditures
<b>FEDERAL AWARD EXPENDITURES</b>		
<i>Research and Development - Cluster:</i>		
Department of Health and Human Services:	93.RD	\$ 1,536,686
Pass-through programs from:		
South Carolina Department of Mental Health	93.RD	114,134
University of Texas - El Paso	93.RD	2,511
University of South Carolina	93.RD	16,638
University of Virginia	93.RD	8,644
University of Kentucky	93.RD	33
University of South Carolina	93.RD	63,708
Cornell University	93.RD	10,896
University of Utah	93.RD	23,307
South Carolina Department of Health and Human Services	93.RD	43,232
Immucell	93.RD	9,006
Arizona State University	93.RD	4,324
University of California - San Diego	93.RD	58,953
American Red Cross	93.RD	162
South Carolina Department of Health and Environmental Control	93.RD	28,462
Center for Substance Abuse Prevention	93.RD	18,800
Widmeyer Communications	93.RD	139,015
Emory University	93.RD	4,528
<hr/> <i>Total Department of Health and Human Services</i>		<hr/> 2,083,039
National Science Foundation:	47.RD	8,246,235
Pass-through programs from:		
University of Florida	47.RD	212,508
Georgia Institute of Technology	47.RD	57,556
Clemson University Research Foundation	47.RD	41,686
University of Kentucky	47.RD	16,604
University of Southern California	47.RD	86,008
Virginia Commonwealth University	47.RD	2,022
University of Illinois	47.RD	26,527
South Carolina Research Authority	47.RD	7,924
University of Georgia	47.RD	2,021
University of Missouri - Columbia	47.RD	541,981
Cornell University	47.RD	(2,218)
University of California	47.RD	68,909
University of Southern Alabama	47.RD	23,780
University of New York - Albany	47.RD	13,418
North Carolina State University	47.RD	144,069
South Carolina Research Authority	47.RD	477,277
University of South Carolina	47.RD	160,969
South Carolina State Board for Technical and Comprehensive Education	47.RD	3,978
South Carolina Department of Education	47.RD	58,705
<hr/> <i>Total National Science Foundation</i>		<hr/> 10,189,959

**CLEMSON UNIVERSITY**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

Federal Grantors/Pass-through Grantors/Agencies or Cluster Title	Federal CFDA Number	Expenditures
Department of Defense:	12.RD	\$ 5,713,249
Pass-through programs from:		
Saratt Acquisition Management, Inc.	12.RD	68,812
University of Michigan	12.RD	490,289
Triton Systems, Inc.	12.RD	14,363
Mississippi State University	12.RD	46,547
South Carolina Research Authority	12.RD	403,986
North Carolina State University	12.RD	178,923
University of Florida	12.RD	492,939
West Virginia University	12.RD	15,346
University of Illinois	12.RD	210,079
Clemson University Research Foundation	12.RD	1,696,935
ITT Industries	12.RD	741
<i>Total Department of Defense</i>		9,332,209
Department of Energy:	81.RD	1,124,990
Pass-through programs from:		
Sandia National Laboratory	81.RD	15,032
Battelle	81.RD	8,377
Clemson University Research Foundation	81.RD	1,219,793
South Carolina Universities Research and Education Foundation	81.RD	943,762
University of California	81.RD	68,476
Los Alamos National Laboratory	81.RD	15,077
Bechtel BWXT Idaho, LLC	81.RD	167,933
Oak Ridge National Laboratory	81.RD	2,118
University of Miami	81.RD	17,246
South Carolina Energy Office	81.RD	44,215
University of South Carolina	81.RD	98,505
University of Georgia	81.RD	77,752
Virginia Polytechnic Institute	81.RD	51,953
North Carolina State University	81.RD	14,814
Oak Ridge Associated Universities	81.RD	954
<i>Total Department of Energy</i>		3,870,997
Environmental Protection Agency:	66.RD	228,415
Pass-through programs from:		
South Carolina Department of Health and Environmental Control	66.RD	247,718
South Carolina Department of Natural Resources	66.RD	27,922
Duke University	66.RD	9,902
North Carolina State University	66.RD	17,001
University of South Carolina	66.RD	29,339
University of Alabama	66.RD	1,171
National Audobon Society	66.RD	17,902
Battelle Memorial Institute	66.RD	(730)
Rensselaer Polytechnic Institute	66.RD	39,637
University of South Alabama	66.RD	1,608
University of Nebraska - Lincoln	66.RD	622
Clemson University Research Foundation	66.RD	4,652
<i>Total Environmental Protection Agency</i>		625,159

See accompanying notes to schedule of expenditures of federal awards.

**CLEMSON UNIVERSITY**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

Federal Grantors/Pass-through Grantors/Agencies or Cluster Title	Federal CFDA Number	Expenditures
National Aeronautics and Space Administration:	43.RD	\$ 1,376,384
Pass-through programs from:		
College of Charleston	43.RD	155,868
Ohio State University	43.RD	25,239
South Carolina Research Authority	43.RD	130,697
Aerospace Corporation	43.RD	19,845
University of South Carolina	43.RD	46,103
Medical University of South Carolina	43.RD	7,620
Honeywell	43.RD	16,270
<i>Total National Aeronautics and Space Administration</i>		1,778,026
Department of Transportation:	20.RD	240,819
Pass-through programs from:		
Greenville Technical College	20.RD	61,862
South Carolina Department of Transportation	20.RD	676,719
South Carolina Department of Public Safety	20.RD	3,140
South Carolina State University	20.RD	44,716
<i>Total Department of Transportation</i>		1,027,256
Department of Commerce:		
Pass-through programs from:		
National Textile Center	11.RD	1,593,599
South Carolina Sea Grant Consortium	11.RD	295,185
University of Texas El Paso	11.RD	3,488
South Carolina Research Authority	11.RD	8,694
University of South Carolina	11.RD	12,928
South Carolina Department of Natural Resources	11.RD	8,023
<i>Total Department of Commerce</i>		1,921,917
Department of Interior:	15.RD	409,106
Pass-through programs from:		
National Fish and Wildlife Foundation	15.RD	12,372
Virginia Polytechnic Institute	15.RD	6,870
South Carolina Department of Natural Resources	15.RD	10,820
South Carolina Department of Parks, Recreation & Tourism	15.RD	154,954
<i>Total Department of Interior</i>		594,122
Agency for International Development:	99.RD	6,315
Pass-through programs from:		
Michigan State University	99.RD	121,363
Supreme Council of Universities	99.RD	(7,335)
<i>Total Agency for International Development</i>		120,343

**CLEMSON UNIVERSITY**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

Federal Grantors/Pass-through Grantors/Agencies or Cluster Title	Federal CFDA Number	Expenditures
Department of Agriculture:	10.RD	\$ 5,980,864
Pass-through programs from:		
Cornell University	10.RD	61,145
South Carolina Department of Agriculture	10.RD	39,907
University of Arkansas	10.RD	12,323
Southern Regional Aquaculture Center	10.RD	20,668
Auburn University	10.RD	44,262
University of Tennessee	10.RD	8,825
University of Georgia	10.RD	18,304
University of Missouri - Columbia	10.RD	19,524
Virginia Polytechnic Institute	10.RD	4,161
South Carolina State University	10.RD	11,080
Erskine College	10.RD	1,033
Louisiana State University Agricultural Center	10.RD	8,808
Washington State University	10.RD	164,209
Purdue University	10.RD	7,659
North Carolina State University	10.RD	201
South Carolina Forestry Commission	10.RD	11,249
Southern Sun Propagation Systems	10.RD	368
National Fish and Wildlife Foundation	10.RD	1,002
University of Florida	10.RD	21,834
Buckeye Bluegrass Farms, Inc.	10.RD	18,392
<i>Total Department of Agriculture</i>		6,455,818
Department of Justice:		
Pass-through programs from:		
Oklahoma State University	16.RD	45,864
<i>Total Department of Justice</i>		45,864
National Foundation for the Arts and Humanities:		
Pass-through programs from:		
South Carolina Humanities Council	45.RD	1,200
<i>Total National Foundation for the Arts and Humanities</i>		1,200
Department of Education:	84.RD	863,457
Pass-through programs from:		
Arizona State University	84.RD	(3,802)
Stephens County	84.RD	14,598
South Carolina Commission on Higher Education	84.RD	3,191
School District of Greenville County	84.RD	112,907
Pickens County School District	84.RD	19,304
Mullins High School	84.RD	23,730
Tri-County Technical College	84.RD	10,991
South Carolina Department of Education	84.RD	2,000
Anderson School District #5	84.RD	47,707
<i>Total Department of Education</i>		1,094,083

See accompanying notes to schedule of expenditures of federal awards.

**CLEMSON UNIVERSITY**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

Federal Grantors/Pass-through Grantors/Agencies or Cluster Title	Federal CFDA Number	Expenditures
Federal Emergency Management Agency:		
Pass-through programs from:		
Greenehome & O'Mara, Inc.	83.RD	\$ 449
Dewberry & Davis LLC	83.RD	1,356
<i>Total Federal Emergency Management Agency</i>		1,805
Corporation for National and Community Service	94.RD	480
<i>Total Research and Development</i>		39,142,277
<i>Student Financial Aid - Cluster:</i>		
Department of Education:		
Federal Pell Grant Program	84.063	4,771,771
Federal Supplemental Educational Opportunity Grant	84.007	823,877
Federal Work Study Program	84.033	697,665
Federal Perkins Loan Program	84.038	144,667
Federal Direct Loan Program	84.268	1,052,827
<i>Total Department of Education</i>		7,490,807
<i>Total Student Financial Aid</i>		7,490,807
<i>Other Programs:</i>		
Department of Health and Human Services:		
Advanced Education Nursing Traineeships	93.358	41,718
National Institute of Health	—	13,508
Pass-through programs from:		
South Carolina Department of Social Services:		
Management and Administrative Training for Support Staff	93.C10007/20007S-1	188,800
Child Abuse and Neglect State Grants	93.669	20,851
South Carolina Department of Health and Human Services:		
Health of South Carolina's Children	93.778	4,850
Child Care and Development Block Grant	93.575	130,227
Social Services Block Grant	93.667	122,489
South Carolina Department of Health and Environmental Control:		
Centers for Disease Control and Prevention	93.283	35,548
Communities in Schools of South Carolina, Inc.:		
Temporary Assistance for Needy Families	93.558	47,949
<i>Total Department of Health and Human Services</i>		605,940
Department of Defense:		
Pass-through programs from:		
University of South Carolina:		
Procurement Technical Assistance Program	12.05446J	33,553
South Carolina Commission on Higher Education:		
SC Troops to Teachers Coalition	12.002-90	308,475
<i>Total Department of Defense</i>		342,028



**CLEMSON UNIVERSITY**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

Federal Grantors/Pass-through Grantors/Agencies or Cluster Title	Federal CFDA Number	Expenditures
Department of Energy:		
Pass-through programs from:		
South Carolina Emergency Preparedness Division:		
Emergency Management Performance Grants	83.552	\$ 1,857
<hr/>		
<i>Total Department of Energy</i>		1,857
National Science Foundation:		
Mathematical and Physical Sciences	47.049	139,852
Pass-through programs from:		
Clemson University Research Foundation:		
Education and Human Resources	47.076	219,218
<hr/>		
<i>Total National Science Foundation</i>		359,070
Department of Commerce:		
Pass-through programs from:		
South Carolina Sea Grant Consortium:		
Sea Grant Support	11.417	194,624
<hr/>		
<i>Total Department of Commerce</i>		194,624
Department of Justice:		
Bullying Prevention Training in Virginia	16.000	4,005
Drug-Free Communities Support Program	16.729	32,799
Consortium on Children, Families and the Law	16.542	49,624
Integrating Family Treatment and Justice	16.580	(1,594)
Pass-through programs from:		
South Carolina Department of Public Safety:		
Juvenile Justice and Delinquency Prevention	16.540	349,729
South Carolina Department of Alcohol and Drug Abuse Services:		
Enforcing Underage Drinking Laws Program	16.727	16,681
<hr/>		
<i>Total Department of Justice</i>		451,244
Department of Transportation:		
Recreational Trails Program	20.219	587
Pass-through programs from:		
South Carolina Department of Transportation:		
Highway Planning and Construction	20.205	242,050
Highway Training and Education	20.215	40
State and Community Highway Safety	20.600	103,521
Funding Options for Meeting Transportation Infrastructure in SC	20.000	142,900
Child Passenger Safety Fitting Station	20.600	97,781
South Carolina Department of Parks, Recreation, and Tourism:		
Recreational Trails Program	20.219	9,950
<hr/>		
<i>Total Department of Transportation</i>		596,829

**CLEMSON UNIVERSITY**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

Federal Grantors/Pass-through Grantors/Agencies or Cluster Title	Federal CFDA Number	Expenditures
Environmental Protection Agency:		
FCL Mentors as "Tools for Schools"	66.606	\$ 2,507
Pesticide Enforcement Cooperative Agreement	66.700	440,442
Pesticide Environmental Stewardship Program	66.714	6,644
Enforcement Cooperative Agreement	66.605	82,991
Pass-through programs from:		
University of Georgia:		
Protecting Children's Health through Water Quality Education	66.RE353-131	3,627
South Carolina Department of Health and Environmental Control		
Stream Restoration and Demonstration	66.419	25,598
Nonpoint Source Implementation Grants	66.460	35,038
Commonwealth of Virginia:		
Nonpoint Source Implementation Grants	66.460	14,924
South Carolina Department of Natural Resources:		
Nonpoint Source Implementation Grants	66.460	3,396
<hr/> <i>Total Environmental Protection Agency</i>		<hr/> 615,167
Department of Education:		
Special Education Personnel Development and Parent Training	84.029	5,471
Directed Grants	84.116	1,336
Funds for the Improvement of Postsecondary Education		
Pass-through programs from:		
South Carolina Department of Education:		
Vocational Education: Basic Grants to States	84.048	95,023
Teacher Quality Enhancement Grants	84.336	25,444
National Writing Project Corporation:		
Upstate Writing Project	84.928	13,899
South Carolina Commission on Higher Education:		
Eisenhower Professional Development State Grants	84.281	46,459
<hr/> <i>Total Department of Education</i>		<hr/> 187,632
Corporation for National and Community Service:		
Learn and Serve America	94.005	2,018
Pass-through programs from:		
American Association of Colleges for Teacher Education:		
Learn and Serve America	94.005	19,302
National Youth Leadership Council:		
Learn and Serve America	94.007	103,430
South Carolina Department of Education:		
Planning and Program Development Grants	94.007	47,500
BR4IC	94.004	10,018
University of Minnesota:		
Learn and Serve America	94.009	5,159
<hr/> <i>Total Corporation for National and Community Service</i>		<hr/> 187,427

**CLEMSON UNIVERSITY**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

<b>Federal Grantors/Pass-through Grantors/Agencies or Cluster Title</b>	<b>Federal CFDA Number</b>		<b>Expenditures</b>
Department of Agriculture:			
Clemson University Extension Packaging Program in Charleston, S.C.	10.000	\$	4,250
Agricultural Research: Basic and Applied Research	10.001		14,780
Black Creek/Lamar-Oates/Rafting Creek-Providence Township/Penny-Shanklin-Morrow Creek Project	10.74-4639-0-00		1,834
Cooperative Support Agreement	10.500		20,643
Master Tree Program	10.43-6401-1-01		34,726
Cooperative Pesticide Recordkeeping Program	10.163		23,697
Higher Education Multicultural Scholars Program	10.220		34,000
USDA Recordkeeping Cooperative Agreement	10.163		24,046
Plant and Animal Disease, Pest Control and Animal Care	10.025		376,071
Grants for Agricultural Research: Competitive Research Grants			1,963
Food Stamp Cluster	10.561		1,527,826
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		1,685,011
Cooperative Extension Service/Smith-Lever	10.500		6,963,201
Forestry Research	10.652		12,547
Cooperative Forestry Assistance	10.664		6,390
Pass-through programs from:			
South Carolina Forestry Commission:			
National Student Arboriculture and Urban Forestry Conference	10.664		10,985
Forestry Research	10.652		12,962
Cooperative Forestry Assistance	10.664		40,300
University of Georgia:			
FSMOD: Internet-delivery of Context-specific Food Safety Modules	10.000		4,740
Cooperative Extension Service	10.500		26,250
Technology Training for Urban Forestry Professional	10.664		32,029
Texas A&M University:			
Publications, Videos, and Computer Software	10.200		1,000
Southern Region Watershed Resources Management	10.303		55,474
North Carolina State University:			
Fresh Produce Food Safety Training Program for the Southeast	10.303		27,040
Development of Multi-level Food Safety Education Program for the Retail Food Industry	10.303		15,873
Cooperative Extension Service	10.500		5,251
Georgia State University:			
Internet Delivery of Context-Specific Food Safety Modules	10.501		7,317
Auburn University:			
South Carolina Risk Management Programs 2000	10.000		2,500
Buckeye Bluegrass Farms, Inc.:			
Senior Community Employment Program	—		4,662
<b>Total Department of Agriculture</b>			<b>10,977,368</b>
Department of Housing and Urban Development:			
Community Development Work Study Program	14.512		79,621
<b>Total Department of Housing and Urban Development</b>			<b>79,621</b>

**CLEMSON UNIVERSITY**

Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

<b>Federal Grantors/Pass-through Grantors/Agencies or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
National Foundation for the Arts and the Humanities:		
Museum Assessment Program	45.302	\$ 1,775
Public Art Commission	45.4053	21,749
Pass-through programs from:		
South Carolina Humanities Council:		
Promotion of the Humanities-Federal/State Partnership	45.129	2,343
<hr/> <i>Total National Foundation for the Arts and the Humanities</i>		<hr/> 25,867
Small Business Administration:		
Pass-through programs from:		
University of South Carolina:		
Small Business Development Center	59.037	236,562
<hr/> <i>Total Small Business Administration</i>		<hr/> 236,562
Department of Interior:		
U.S. Geological Survey: Research and Data Acquisition	15.808	12,800
<hr/> <i>Total Department of Interior</i>		<hr/> 12,800
<hr/> <i>Total Federal Award Expenditures</i>		<hr/> <u>\$ 61,507,120</u>

## CLEMSON UNIVERSITY

### Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

**(1) Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Clemson University (the University) and is presented on the accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**(2) Summary of Significant Accounting Policies for Federal Award Expenditures**

Expenditures for student financial aid programs include the federal share of students' Federal Supplemental Educational Opportunity Grant (FSEOG) program grants and Federal Work Study (FWS) program earnings, certain other federal financial aid for students and administrative cost allowances, where applicable.

Expenditures for federal research and development programs are determined using the cost accounting principles and procedures set forth in OMB Circular A-21, *Cost Principles for Educational Institutions*. Under these cost principles, certain expenditures are not allowable or are limited as to reimbursement.

**(3) Federal Perkins Loan Program (CFDA Number 84.038)**

The Federal Perkins Loan Program is administered directly by the University and balances and transactions relating to the program are included in the loan fund of the University's financial statements. The balance of loans outstanding under the Federal Perkins Loan program was \$6,888,535 as of June 30, 2002.

**(4) Matching**

Under the FWS program, the University matched \$182,114 in total compensation for the year ended June 30, 2002 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

Under the FSEOG program, the University matched \$118,033 in funds awarded to students for the year ended June 30, 2002 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

**CLEMSON UNIVERSITY**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

**(5) Subrecipients**

Of the federal expenditures presented in the schedule, the University provided federal awards to subrecipients as follows:

<u>Federal Granting Agency</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Department of Agriculture	10.RD	\$ 643,782
Department of Agriculture	10.500	33,853
Department of Agriculture	10.551	3,000
Department of Agriculture	10.561	24,028
Total Department of Agriculture		<u>704,662</u>
Department of Commerce	11.RD	198,250
Department of Defense	12.RD	1,686,704
Department of Defense	12.002-90	74,587
Total Department of Defense		<u>1,761,291</u>
Department of Interior	15.RD	37,222
Department of Justice	16.540	147,476
Department of Justice	16.542	26,778
Total Department of Justice		<u>174,254</u>
Department of Transportation	20.RD	1,826
National Aeronautics and Space Administration	43.RD	61,991
National Science Foundation	47.RD	1,411,585
Environmental Protection Agency	66.460	1,591
Environmental Protection Agency	66.RD	50,601
Total Environmental Protection Agency		<u>52,192</u>
Department of Energy	81.RD	52,246
Department of Education	84.RD	132,236

**CLEMSON UNIVERSITY**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2002

<u>Federal Granting Agency</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Department of Health and Human Services	93.RD	\$ 17,500
Department of Health and Human Services	93.667	27,699
Total Department of Health and Human Services		<u>45,199</u>
Corporation for National and Community Services	94.005	3,182
Agency for International Development	99.RD	42,000
		\$ <u>4,678,136</u>













**CLEMSON UNIVERSITY**

Schedule of Findings and Questioned Costs

Year ended June 30, 2002

**(1) Summary of Auditors' Results**

- (a) The type of report issued on the basic financial statements: **unqualified opinion**
- (b) Reportable conditions in internal control were disclosed by the audit of the basic financial statements: **none reported** Material weaknesses: **none**
- (c) Noncompliance which is material to the basic financial statements: **none**
- (d) Reportable conditions in internal control over major programs: **none reported**  
Material weaknesses: **none**
- (e) The type of report issued on compliance for major programs: **unqualified opinion**
- (f) Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: **no**
- (g) Major Federal programs: **student financial aid cluster (various CFDA numbers), research and development cluster (various CFDA numbers), and cooperative extension service/Smith-Lever (10.500)**
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$1,845,000**
- (i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **no**

**(2) Findings Relating to the Basic Financial Statements Reported in Accordance with *Government Auditing Standards*: none**

**(3) Findings and Questioned Costs Relating to Federal Awards: none**

**CLEMSON UNIVERSITY**

Schedule of Prior Year Audit Findings

Year ended June 30, 2002

There were no findings or questioned costs for the year ended June 30, 2001.