



THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Federal Award Program Reports in Accordance with the Uniform Guidance

Year ended June 30, 2016

(With Independent Auditors' Reports Thereon)

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

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THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Pass through expenditures
Research and Development Cluster:				
U.S. Department of Commerce:				
Passed-through programs:				
South Carolina Sea Grant Consortium	11.999	NA	\$ 5,200	—
Total U.S. Department of Commerce			<u>5,200</u>	<u>—</u>
U.S. Department of Defense:				
Direct programs:				
Department of the Navy, Office of the Chief of Naval Research	12.300	NA	406,166	33,544
U.S. Army Medical Command	12.420	NA	4,324,765	486,537
			<u>4,730,931</u>	<u>520,081</u>
Passed-through programs:				
Military Medical Research and Development:				
Charleston Research Institute	12.420	W81XWH-08-2-0047	(55)	—
Institute for Molecular Neuroscience	12.420	803-94	(2,622)	—
South Carolina Research Authority	12.420	2009-114/PT074968-W81XWH	5,942	—
University of Alabama, Birmingham	12.420	503606-001/W81XWH-14-1-0073	6,634	—
University of Arizona	12.420	294773	15,448	—
University of California	12.420	2015-3287, W81XWH-15-1-0696	20,918	—
University of California, San Francisco	12.420	PO 8739sc/W23RYX2111N603; 8740sc/ W81XWH-12-2-0048; W81XWH-13-2-0075	777,883	—
University of Central Florida	12.420	24096033	25,298	—
University of Pennsylvania	12.420	560165; 3547981/W81XWH-12-2-0116; PO # 3518066 567650/10050415/16638;	147,083	75,000
University of Virginia	12.420	GG11364-137226	29,635	—
Veterans Education and Research Association of Michigan	12.420	V-SUBMUSC-11-30/W81XWH-11-1-0073	553,954	—
Veterans Medical Research Foundation	12.420	08409-308021	15,273	—
Total Military Medical Research and Development			<u>1,595,391</u>	<u>75,000</u>
Georgia State University	12.unknown	SP00011923	12,912	—
Institute for Molecular Neuroscience	12.unknown	804-237	(250,701)	—
University of Maryland	12.unknown	0000011190/W912HQ-12-C-00	26,263	—
Tissue Testing Technology, LLC	12.unknown	H151-013-0162	23,736	—
Total U.S. Department of Defense			<u>6,138,532</u>	<u>595,081</u>
U.S. Department of Justice:				
Direct programs:				
Missing Children's Assistance	16.543	NA	110,226	60,310
National Institute of Justice	16.560	NA	163,761	—
			<u>273,987</u>	<u>60,310</u>
Passed-through programs:				
Johns Hopkins University	16.541	PO# 2001767521/2011-MU-FX-4004	4,903	—
University of South Carolina	16.560	16-3017/PO# 20000017610	10,225	—
			15,128	—
Total U.S. Department of Justice			<u>289,115</u>	<u>60,310</u>
National Aeronautics and Space Administration:				
Direct programs:				
Exploration	43.003	NA	139,373	—
Passed-through programs:				
College of Charleston	43.unknown	18-SG-MUSC, 521179-PA-MUBarth	19,696	—
Total National Aeronautics and Space Administration			<u>159,069</u>	<u>—</u>
National Science Foundation:				
Direct programs:				
Mathematical and Physical Sciences	47.049	NA	17,417	14,262
Biological Sciences	47.074	NA	(1,102)	—
International Science and Engineering (OISE)	47.079	NA	527,552	48,771
			<u>543,867</u>	<u>63,033</u>
Passed-through programs:				
College of Charleston	47.050	521151-MUSC	44,320	—
Massachusetts Eye and Ear Infirmary	47.070	IIS0515134	(6,565)	—
University of South Carolina	47.079	15-2841, 15-2842, 15-2843, 15-2836, 16-3035	268,977	—
University of South Carolina	47.081	14-2441, 15-2867, 13-2359	211,367	—
			518,099	—
Total National Science Foundation			<u>1,061,966</u>	<u>63,033</u>

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Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Pass through expenditures
U.S. Department of Veteran Affairs:				
Direct programs:				
U.S. Department of Veteran Affairs-Other Federal	64.unknown	NA	\$ 2,617,618	—
Total U.S. Department of Veteran Affairs			<u>2,617,618</u>	<u>—</u>
U.S. Department of Energy:				
Direct programs:				
Advanced Research and Projects Agency Energy Financial Assistance Program	81.135	NA	(28,000)	—
			<u>(28,000)</u>	<u>—</u>
Passed-through programs:				
South Carolina Universities Research and Education Foundation	81.114	DE-FC09-00SR22184/DOES 019, IDNE010/DE-FG07-05ID14692	(7,256)	—
South Carolina Universities Research and Education Foundation	81.121	DENE009/DE-NE0000393, DENE003/DE-NE0000393, DE005, DENE004, NRLF001/DE-NR0000633	1,227,730	—
South Carolina Universities Research and Education Foundation	81.unknown	DE-FG07-05ID14692/IDNE015	(3,538)	—
			<u>1,216,936</u>	<u>—</u>
Total U.S. Department of Energy			<u>1,188,936</u>	<u>—</u>
U.S. Department of Education:				
Direct programs:				
National Institute on Disability and Rehabilitation Research	84.133	NA	(309,718)	(13,355)
Graduate Assistance in Areas of National Need	84.200	NA	94,145	—
Total U.S. Department of Education			<u>(215,573)</u>	<u>(13,355)</u>
U.S. Department of Health and Human Services:				
Direct programs:				
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	NA	428,881	267,148
Maternal and Child Health Federal Consolidated Programs	93.110	NA	684,476	203,056
Environmental Health	93.113	NA	655,034	—
Oral Diseases and Disorders Research	93.121	NA	2,030,568	45,615
Nurse Anesthetist Traineeships	93.124	NA	41,211	—
Research Related to Deafness and Communication Disorders	93.173	NA	4,625,920	333,719
Research Training in Complementary and Alternative Medicine	93.213	NA	3,631	—
Research on Healthcare Costs, Quality and Outcomes	93.226	NA	1,502,487	—
Grants for Dental Public Health Residency Training	93.236	NA	332,776	278,500
Mental Health Research Grants	93.242	NA	3,137,229	715,882
Substance Abuse and Mental Hlth Svs _Projects of Regional and National Significance	93.243	NA	190,778	—
Alcohol National Research Service Awards for Research Training	93.272	NA	(3,723)	—
Alcohol Research Programs	93.273	NA	6,429,815	—
Drug Abuse and Addiction Research Programs	93.279	NA	14,197,381	1,114,364
Centers for Disease Control and Prevention, Investigations and Technical Assistance	93.283	NA	173,632	52,823
Discovery and Applied Rsch for Technological Innovations to Improve Human Health	93.286	NA	120,118	—
Minority Health and Health Disparities Research	93.307	NA	371,563	81,029
National Center for Advancing Translational Sciences	93.350	NA	4,526,278	182,904
Research Infrastructure Programs	93.351	NA	568,868	—
Nurse Education, Practice and Retention Grants	93.359	NA	253,184	13,040
Nursing Research	93.361	NA	884,549	36,532
National Center for Research Resources	93.389	NA	2,142,744	—
Cancer Cause and Prevention Research	93.393	NA	1,585,336	490,474
Cancer Treatment Research	93.395	NA	2,578,980	173,766
Cancer Biology Research	93.396	NA	4,296,087	142,292
Cancer Centers Support Grants	93.397	NA	1,813,197	84,777
Cancer Research Manpower	93.398	NA	1,004,226	4,493
ACL National Institute on Disability, Independent Living, and Rehabilitation Rsch	93.433	NA	1,756,827	76,664
Cardiovascular Diseases Research	93.837	NA	5,402,419	170,929
Blood Diseases and Resources Research	93.839	NA	169,907	109,259
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	NA	2,853,057	17,212
Diabetes, Digestive and Kidney Diseases Extramural Research	93.847	NA	8,109,566	517,126
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	NA	6,783,411	401,163
Allergy, Immunology and Transplantation Research	93.855	NA	1,943,133	46,756
Microbiology and Infectious Disease Research	93.856	NA	(6,517)	—
Biomedical Research and Research Training	93.859	NA	9,880,635	289,996
Child Health and Human Development Extramural Research	93.865	NA	2,465,319	221,877
Aging Research	93.866	NA	2,394,906	955,358
Vision Research	93.867	NA	1,712,698	32,137
Medical Library Assistance	93.879	NA	50,701	64,695
Grants for Training in Primary Care Medicine and Dentistry	93.884	NA	759,604	50,351
International Research and Research Training	93.989	NA	47,213	—
Other Federal Assistance	93.unknown	NA	738,801	—
			<u>99,636,906</u>	<u>7,173,937</u>

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Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Pass through expenditures
National Institutes of Health: ARRA Trans-NIH Recovery Act Research Support	93.701	NA	\$ (637)	—
Total National Institutes of Health			(637)	—
Passed-through programs:				
Research on Healthcare Costs, Quality and Outcomes: Albert Einstein College of Medicine	93.226	PO# 529678/310939/R01HS024432, 310809	56,770	—
Clemson University	93.226	1824-209-2010985	120,852	4,060
Total Research on Healthcare Costs, Quality and Outcomes			177,622	4,060
Drug Abuse and Addiction Research Programs: American Academy of Child and Adolescent Psychiatry	93.279	K12DA000357	13,174	—
eTect, Inc.	93.279	E2015001/R44DA0326277	159,181	—
Yale University	93.279	M16A12364/(A10375)	6,369	—
JT Pharmaceuticals	93.279	R43DA036398	45,454	—
Texas A&M University	93.279	S150276/R21DA037744	46,818	—
Total Drug Abuse and Addiction Research Programs			270,996	—
Cancer Treatment Research: Arizona State University	93.395	11-450/R21CA143505	(138)	—
Children's Hospital of Philadelphia	93.395	FP00013744_SUB90_01/U10CA095861; FP15221_SUB83_01/U10CA180886; FP00015221_SUB294_01/U10CA180886	43,289	—
Leukogene Therapeutics	93.395	1R41CA180255-01	9,104	—
Loyola University Chicago	93.395	P01CA154778	725,950	—
Radiation Therapy Oncology Group	93.395	U10CA21661/RTOG #4501	433	—
South West Oncology Group	93.395	PROTOCOL.S0111-CA37429&CA32102	129,334	—
Total Cancer Treatment Research			907,972	—
Biomedical Research and Research Training: Arizona State University	93.859	14-425/1R01GM093229-01	113,468	—
Children's Hospital Medical Center at the University of Cincinnati	93.859	R01GM067202	38,674	—
Nubad LLC	93.859	F-NEO II (R42GM097917)	86,768	—
Texas A&M University	93.859	06-S140680/1R01GM111672-01	10,677	—
University of Delaware	93.859	34379/U54GM104941	597,369	7,091
University of South Carolina	93.859	15-2742/P20GM103499; 22050-Z187	400,298	—
Total Biomedical Research and Research Training			1,247,254	7,091
CDC Investigations and Technical Assistance: Association for Prevention Teaching and Research	93.283	15-06-IPE	4,068	—
South Carolina Cancer Alliance	93.283	CY-15-006/SU58DP003942-03	18,633	—
South Carolina Department of Health and Environmental Control	93.283	CY-11-059	(6,023)	—
Total CDC Investigations and Technical Assistance			16,678	—
Allergy and Infectious Diseases: Benaroya Research Institute	93.855	FY14ITN121/UM1A1109565	13,146	—
Brigham and Women's Hospital	93.855	5U01AI063623-07	37,446	—
Duke University	93.855	203-4118/U19A1056363, 2032049, 201209/ UM1A1109565, 2033041	84,619	—
Fred Hutchison Cancer Research Center	93.855	0000681975/5U01AI068618	(4,525)	—
Johns Hopkins University	93.855	PO2002169651/U01A1109657	1,911	—
Massachusetts General Hospital	93.855	5UM1A1068636-09	2,604	—
Moffitt Cancer Center	93.855	10-15922-99-02-G2/RO1A1082685	769	—
Northwestern University	93.855	60024957/U01AI084146	5,960	—
Tissue Testing Technology LLC	93.855	R43A1114486	19,431	—
University of California, San Francisco	93.855	9278SC/UM1A1110498	589	—
Total Allergy and Infectious Diseases			161,950	—
Cardiovascular Diseases Research: Beth Israel Deaconess Medical Center	93.837	01026527	27,379	—
Johns Hopkins University	93.837	2001433034/R34HL108756	18,721	—
Massachusetts General Hospital	93.837	225898/R01HL127692, NONE	150,727	—
Miriam Hospital	93.837	710-9868/R01HL109116	8,467	—
New England Research Institutes	93.837	None, U01HL107407-01A1	(2,277)	—
Novici Biotech LLC	93.837	R42HL127802	84,323	—
Pediatric Heart Network	93.837	None/U10HL068270	2,914	—
Seattle Children Hospital	93.837	11210SUB/UM1HL119073	10,302	—
Tissue Testing Technology LLC	93.837	1R01HL127618	2,163	—
University of Pennsylvania	93.837	567266	3,105	—
University of Texas Health Science Center at Houston	93.837	0008049C/U01HL077863	14,950	—
University of Utah	93.837	10032734-04/U10HL068270	346	—
Weill Cornell Medical College	93.837	15060903-06; 15121982-03	93,041	—
Yale University	93.837	M16A12329 (A10472)	27,957	—
Total Cardiovascular Diseases Research			442,118	—
Extramural Research Programs in the Neurosciences and Neurological Disorders: Beth Israel Deaconess Medical Center	93.853	1028180; 01027587	293,588	—
Emory University	93.853	T062273/ 5U01NS062778-05; 5R01NS071867-05; T235047/R01NS064162	210,288	—
Johns Hopkins University	93.853	2002274191/U01NS080824	31,863	—
Massachusetts General Hospital	93.853	R01NS073344; Site #182	21,325	—
Mayo Clinic, Jacksonville	93.853	U01NS080168; 64586470	608,937	—
Medical College of Wisconsin	93.853	R01NS035929/PO 1570642	42,334	—
Northwestern University	93.853	60036745 MUSC/U01NS080818	59,012	—
Optima Neuroscience, Inc.	93.853	OPT-005-MUSC	50,539	—
Rutgers University	93.853	Index#107881	87,527	—
Stanford University	93.853	61121063-116661	120,729	—
Temple University	93.853	361248-05430-02/PO306220	14,959	—
University of California, Irvine	93.853	2015-3160, U01NS091951; U01NS091951-126258	91,797	—
University of California, San Francisco	93.853	7385sc	303,911	—
University of Cincinnati	93.853	008822-Adm-Chimowitz; 005695; 006784	11,168	—

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Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Pass through expenditures
University of Miami	93.853	662706/R01NS084288, 665164/MS87676/U54NS092091	\$ 10,588	—
University of Texas Health Science Center at Houston	93.853	0009321A/5U01NS043127-13	28,403	—
University of Virginia	93.853	GC12107-149702	312,430	—
Total Extramural Research Programs in the Neurosciences and Neurological Disorders			2,299,398	—
Diabetes, Digestive, and Kidney Diseases:				
Bite Technologies, LLC	93.847	MUSC-01 R42DK091141	20,871	—
Case Western Reserve University	93.847	RES51001S; RES508609/DP3DK101074; RES509463/DP3DK104438	181,235	—
Duke University	93.847	2034860 / R01DK103534; U01DK065176	37,966	—
Emmes Corporation	93.847	UC4DK098086	39,259	—
Emory University	93.847	T175542 R01DK087694	1,718	—
Mitohealth, Inc.	93.847	1R43DK103440 01	22,753	—
Research Institute at Nationwide Childrens Hospital	93.847	952614/UM1DK100866	23,510	—
Tufts Medical Center	93.847	5008749-SERV	64,115	—
University of Alabama at Birmingham	93.847	000508172-SP001-001 / P30DK074038	31,589	—
University of New Mexico Health Sciences Center	93.847	3RA95/R01DK083424-03	(29,337)	—
University of North Carolina	93.847	5103162; 5-31698	58,414	—
University of South Carolina	93.847	16-2927	5,431	—
University of South Florida	93.847	Site #3422	5,898	—
University of Texas Southwestern Medical Center	93.847	GMO 161108/U01DK058369; GMO121105; 160105- STOP ALF/2U01DK058369-16	590,714	—
University of Utah	93.847	10022090-03/R01DK055006-13	2,946	—
Total Diabetes, Digestive, and Kidney Diseases			1,057,082	—
Smoking Prevention and Tobacco Control Act:				
Health Research, Inc.	93.077	U19CA157345	8,659	—
University of Nebraska	93.077	R01CA166156	9,953	—
Total Smoking Prevention and Tobacco Control Act			18,612	—
Environmental Health:				
Carbonix LLC	93.113	SBIR-II-Sub-MUSC-1, 5R44ES019790-003 REV	28,655	—
Mitohealth, Inc.	93.113	2R44ES019378-02, None	16,284	—
Schnellgen Inc.	93.113	1R41ES023767-01	2,613	—
Tulane University	93.113	TUL-SC-530-13/14	(5,457)	—
Total Environmental Health			42,095	—
Oral Diseases and Disorders Research:				
Clemson University	93.121	1602-209-2008855/R01DE021134	131,701	—
Cure Innovations LLC	93.121	R41DE026085MUSC-01	8,621	—
JT Pharmaceuticals	93.121	1R43DE025162	7,076	—
University of Alabama at Birmingham	93.121	000412838-038/U19DE022516	3,738	—
Total Oral Diseases and Disorders Research			151,136	—
Human Genome:				
Pennsylvania State University	93.172	5115-MUSC-NHGRI-7111	33,978	—
University of Pennsylvania	93.172	567221/10028487/14984/ U01HG006398	325,675	—
Total Human Genome			359,653	—
Research Related to Deafness and Communication Disorders:				
Communication Disorders Technology, Inc.	93.173	CDT/MUSC01/R21 DC011174-0	31,529	—
Duke University	93.173	203-8626/U24DC012079	4,974	—
Johns Hopkins University	93.173	2001191161/R01DC011290-0	153,879	—
Oregon Health Sciences University	93.173	GOTOL0195A_MUSC/R01DC005805,	32,963	—
University of Georgia	93.173	R01DC009029	1,369	—
University of South Carolina	93.173	16-3088; 16-3102; 16-3078 PO2000022311	340,639	—
Total Research Related to Deafness and Communication Disorders			565,353	—
Research and Training in Complementary and Integrative Health:				
Massachusetts General Hospital	93.213	5U01AT000613	3,067	—
University of Rochester	93.213	416414/U01AT008197	(5)	—
Total Research and Training in Complementary and Integrative Health			3,062	—
Mental Health:				
Cornell University Medical Center	93.242	15101689	84,776	—
Dartmouth College	93.242	365/P60 MH082598	137	—
Duke University	93.242	2033992/ U01MH084241	86,484	—
Johns Hopkins University	93.242	2002300708	23,467	—
Mt. Sinai School of Medicine	93.242	0255-0106-4609	(10,683)	—
University of California at Los Angeles	93.242	1560 G TA449, R01MH105534	41,778	—
University of Illinois at Chicago	93.242	PAF#2007-06003/1P20MH078458-04-05	(337)	—

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Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA number</u>	<u>Pass-through entity identifying number</u>	<u>Federal expenditures</u>	<u>Pass through expenditures</u>
University of Maryland	93.242	SR00002139/R01MH094489	\$ 57,587	—
University of Pennsylvania	93.242	568643/10050255/19041 00/R01MH10855	1,521	—
Total Mental Health			284,730	—
Minority Health and Health Disparities Research:				
University of Pennsylvania	93.307	5R24MD001594-08	61,419	—
University of South Carolina	93.307	11-195/P20MD001770-07	(44,089)	—
University of Texas Health Science Center at Houston	93.307	U24MD006941	49,500	—
Total Minority Health and Health Disparities Research			66,830	—
National Center for Research Resources:				
Clemson University	93.389	P20GM103444	339,219	—
University of South Carolina	93.389	08-1547 , P20RR016461	(1,587)	—
Total National Center for Research Resources			337,632	—
Cancer Cause and Prevention Research:				
Health Research, Inc.	93.393	R01CA151953	21,436	—
New York University	93.393	13-A1-00-110806-01	13,945	—
University of Illinois at Chicago	93.393	U01CA154248	4,213	—
University of South Carolina	93.393	R01CA167067	13,870	—
University of Virginia	93.393	GB10145149333	68,666	20,690
Total Cancer Cause and Prevention Research			122,130	20,690
Cancer Detection and Diagnosis Research:				
Eastern Virginia Medical School	93.394	1R21CA175894-01A1	7,283	—
University of North Carolina	93.394	5102436, U01CA189281	153,274	—
Total Cancer Detection and Diagnosis Research			160,557	—
Cancer Biology Research:				
University of Missouri, Columbia	93.396	C00053468-2, R01CA164335	31,202	—
University of North Carolina	93.396	5100673/R21CA178550	51,716	—
University of Pennsylvania	93.396	10043764/565016/9924/01/2PO1CA098101-12; 565395/2P01CA104838-11; 562354	944,403	—
Total Cancer Biology Research			1,027,321	—
Cancer Centers Support Grants:				
University of North Carolina	93.397	5031450/USCA151652-02, 5033096	62,272	—
Yale University	93.397	M16A12299(A10417)	26,391	—
Total Cancer Centers Support Grants			88,663	—
Lung Diseases Research:				
Brigham and Women's Hospital	93.838	110676/R01HL091528	32,207	—
Case Western Reserve University	93.838	RES508337/R01HL109293	72,159	—
Indiana University	93.838	IN4687728MUSC/R56HL125043	(659)	—
National Jewish Health	93.838	20101001	6,821	—
University of California at Los Angeles	93.838	1460GKB111	10	—
University of California, San Francisco	93.838	6172SC/U01HL094338-01	10,631	—
University of Pittsburgh	93.838	0046691 (126729-1)	10,042	—
University of Washington	93.838	PO# BP0007441/R01HL126536	95,823	—
Vanderbilt University	93.838	VUMC40357/U01HL112694, VUMC 42586/U01HL112707	70,739	—
Yale University	93.838	M14Q11824(Q00905)/U01HL112707	13,963	—
Total Lung Diseases Research			311,736	—
Blood Diseases and Resources Research:				
Children's Hospital Medical Center at the University of Cincinnati	93.839	R01HL095647-05, 136444/PO3100413657	73,264	—
National Childhood Cancer Foundation	93.839	1040/U01HL69254	380	—
National Marrow Donor Program	93.839	Protocol 0801/Protocol 0802/U01 HL069254, Rider 0902	7,417	—
St. Jude Children's Hospital	93.839	111270051-7402217/U01HL078787-05S1	893	—
Washington University	93.839	WU-11-281/U01 HL088476-03	347	—
Total Blood Diseases and Resources Research			82,301	—
Arthritis, Musculoskeletal and Skin Diseases Research:				
Boston University	93.846	P30AR061271	62,114	—
Children's Hospital Medical Center at the University of Cincinnati	93.846	105514/P60AR047784-07	(203)	—
Jackson Laboratory	93.846	AR056635-05	1,179	—
Loyola University Chicago	93.846	1R01AR057643-01A2	7,853	—
The Feinstein Institute for Medical Research	93.846	500649USC/U34AR063407	14,950	—
University of California, San Francisco	93.846	9135sc	27,162	—
Total Arthritis, Musculoskeletal and Skin Diseases Research			113,055	—
Child Health and Human Development Extramural Research:				
Boston University	93.865	4500001854	25,396	—
Emory University	93.865	T142501	25,243	—
Northwestern University	93.865	60032241-MUSC	8,296	—
Rehabilitation Institute of Chicago	93.865	R01HD075813	60,469	—
Temple University	93.865	360898-04800-7341-02	131,796	—
University of South Carolina	93.865	16-3004/1R01HD078407-01A1	6,056	—
University of Texas	93.865	UTA16-000438	10,261	—
Vanderbilt University	93.865	VUMC54590	4,135	—
Total Child Health and Human Development Extramural Research			271,652	—

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Pass through expenditures
Aging Research:				
University of South Carolina	93.866	15-2805/1R21AG046772-01A1	\$ 773	—
University of South Florida	93.866	6382-1016-00-A	10,847	—
Total Aging Research			11,620	—
Vision Research:				
Children's Hospital of Philadelphia	93.867	3209850813/R01EY021137-01A1	13,682	—
Emory University	93.867	T295369/U10EY013272, T478062	2,670	—
Jaeb Center for Health Research, Inc.	93.867	U10EY11751	2,521	—
Virginia Commonwealth University	93.867	PD303645-SC105444	55,668	—
Total Vision Research			74,541	—
Allendale County Hospital	93.912	D06RH26837	28,247	—
Brown University	93.273	0000902	2,443	—
Duke University	93.184	2034097/U27DD000860-04	8,259	—
Emory University	93.516	T461306 (T278655)	53,781	—
Health Research, Inc.	93.286	5077-01	44,095	—
SC Developmental Disabilities Council	93.630	05-21-0005	55,559	—
University of Buffalo	93.262	1118799/3/55223/R010H009640	418	—
University of Florida	93.361	F13129	48,611	—
University of Ibadan	93.310	3U54HG007479-02S1, 5U54HG007479-03	237,924	—
University of North Carolina	93.945	5102577/U18DP006138	65,906	—
University of North Carolina	93.989	5102259 / 5R25TW009340-04	58,239	—
University of Pittsburgh	93.350	9010902(125998-3)/5UL1TR000005-10	69,359	—
University of South Carolina	93.135	16-2968	2,731	—
University of South Carolina	93.155	11550-FA52 15-2755/SU1CRH03711-10-00, 16-2932	57,905	—
University of South Carolina	93.236	15-2832/ST12HP24722-03-00	12,596	—
University of South Carolina	93.615	14-2808	3,012	—
University of South Carolina	93.778	15-2896, A20161644A	16,950	—
University of South Carolina	93.879	15-2793/R01LM011648	46,723	—
Virginia Commonwealth University	93.433	PT109629-SC105210	376,727	53,817
Baltimore Foundation	93.unknown	TV1380-COA-201	2,470	—
Duke University	93.unknown	157805/HHSN272200900023C; HHSN272201100025C; 178785; PTN TO14_ MUSC SCM02/ HHSN27520100003I; 199249; 208068/HHSN- 275201000031	185,286	—
University of California, San Francisco	93.unknown	107421/N01-AI-15416	6,969	—
University of Arizona	93.unknown	R01CA173200	12,966	—
University of Alabama at Birmingham	93.unknown	000336417-035/HHSN2682009	38,635	—
Leidos Biomedical Research, Inc.	93.unknown	16X109/HHSN261200800001E, PO 1516723	33,740	—
Omega Optics, Inc.	93.unknown	MUSC12060733/HHSN261201200043C	(91)	—
Children's Hospital of Philadelphia	93.unknown	AWARD FP13865_SUB26_01	1,947	—
Shepherd Center	93.unknown	H133N10005	(12,757)	—
eTeet, Inc.	93.unknown	2015002/HHSN271201400032C	13,147	—
Center for Public Service Communications	93.unknown	2015-22	29,764	—
Westat, Inc.	93.unknown	s8954/HHSN271201100027C, HHSN271200014C	54,417	—
			12,229,727	85,658
ARRA Passed-through programs:				
Duke University	93.701	16519/IRC2AR058934	460	—
			460	—
Total U.S. Department of Health and Human Services			111,866,456	7,259,595
Other Federal Assistance:				
Passed-through programs:				
Manpower Demonstration Research Corporation	94.unknown	NA	40	—
Total Other Federal Assistance			40	—

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Pass through expenditures
U.S. Department of Homeland Security:				
Direct programs:				
Assistance to Firefighters Grant	97.044	NA	\$ 135,372	—
Passed-through programs:				
South Carolina Emergency Management Division	97.017	PDMC-PJ-04-SC-2012-08	47,625	—
South Carolina Emergency Preparedness Division	97.017	PDMC-PJ-04-SC-2011-04, PDMC-PC-04-SC-2011-010	(125,827)	—
			(78,202)	—
South Carolina Universities Research and Education Foundation	97.130	NF13003, NF13002	1,023,738	314,343
State of South Carolina	97.unknown	PDMC-PL-04-SC-2010-004	19,642	—
			965,178	314,343
Total U.S. Department of Homeland Security			1,100,550	314,343
Total Research and Development Cluster			124,211,909	8,279,007
Student Financial Assistance – Cluster*:				
U.S. Department of Education:				
Direct programs:				
Federal Supplemental Educational Opportunity Grants	84.007	NA	17,869	—
Federal Work-Study Program	84.033	NA	271,343	—
Federal Perkins Loan Program	84.038	NA	56,909	—
Federal Direct Student Loans	84.268	NA	85,250,669	—
Federal Pell Grant Program	84.063	NA	197,446	—
Total U.S. Department of Education			85,794,236	—
U.S. Department of Health and Human Services:				
Direct programs:				
Nurse Faculty Loan Program	93.264	NA	112,989	—
Total U.S. Department of Health and Human Services			112,989	—
Total Student Financial Assistance Cluster			85,907,225	—
Other Programs:				
U.S. Department of Defense:				
Direct programs:				
U.S. Department of Defense	12.420	NA	974,471	—
Total U.S. Department of Defense			974,471	—
U.S. Department of Justice:				
Direct programs:				
Office of Victims of Crime	16.321	NA	148,809	—
Passed-through programs:				
South Carolina Department of Public Safety	16.575	1V07267, 1V13083, 1V06105, 1V14080, 1V14117, 1V15130, 1V15129	192,301	—
South Carolina Department of Public Safety	16.588	1K14011, 1K15011, 1K15026	153,738	—
			346,039	—
Total U.S. Department of Justice			494,848	—
U.S. Department of Homeland Security:				
Direct programs:				
Assistance to Firefighters Grant	97.044	NA	156,107	—
Passed-through programs:				
South Carolina Emergency Preparedness Division	97.017	PDMC-PJ-04-SC-2011-04	399,263	399,263
Total U.S. Department of Homeland Security			555,370	399,263
National Science Foundation:				
Direct programs:				
National Science Foundation	47.076	NA	128,471	15,063
Passed-through programs:				
South Carolina Research Authority	47.081	0065	(90)	—
Total National Science Foundation			128,381	15,063
U.S. Department of Veteran Affairs:				
Direct programs:				
Veteran's Administration Medical Center	64.unknown	NA	48,668	—
Total U.S. Department of Veteran Affairs			48,668	—
U.S. Department of Energy:				
Direct programs:				
U.S. Department of Energy	81.136	NA	650,494	—
			650,494	—

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Pass through expenditures
Passed-through programs:				
SC Energy Office	81.041	A-007-15-MG/DE -EE0003884	\$ 5,000	—
South Carolina Universities Research and Education Foundation	81.114	DE-FC09-00SR22184/DOES015	(548)	—
Allen University	81.136	DE-LM0000434-MUSC	117,542	—
			<u>121,994</u>	<u>—</u>
Total U.S. Department of Energy			<u>772,488</u>	<u>—</u>
U.S. Department of Education:				
Passed-through programs:				
Charleston County School District	84.unknown	01601937	2,362	—
Total U.S. Department of Education			<u>2,362</u>	<u>—</u>
U.S. Department of Health and Human Services:				
Direct programs:				
Health Resources and Services Administration	93.107	NA	431,760	355,972
Health Resources and Services Administration	93.153	NA	458,662	—
Health Program for Toxic Substances and Disease Registry	93.161	NA	51,730	9,716
Health Resources and Services Administration	93.191	NA	273,925	—
Substance Abuse and Mental Health Services Administration	93.243	NA	1,197,067	—
National Institutes of Health	93.279	NA	575,539	—
Centers for Disease Control and Prevention	93.283	NA	19,559	—
Health Resources and Services Administration	93.358	NA	350,000	—
National Institutes of Health	93.394	NA	5,600	—
ARRA – Health Resources and Services Administration	93.403	NA	71,389	7,529
Health Resources and Services Administration	93.510	NA	477,648	—
Health Resources and Services Administration	93.513	NA	(2)	—
Centers for Medicare and Medicaid Services	93.611	NA	568,323	—
Health Resources and Services Administration	93.732	NA	157,262	—
Health Resources and Services Administration	93.884	NA	1,532	—
U.S. Department of Health and Human Services-Other Federal	93.unknown	NA	10,000	—
			<u>4,649,994</u>	<u>373,217</u>
Passed-through programs:				
National Environmental Education Foundation	93.070	UE1EH000761	3,863	—
South Carolina Department of Health and Environmental Control	93.130	PC-4-779	8,031	—
University of South Carolina	93.145	6H4AHA24082-02-01	(91)	—
Allegheny General Hospital	93.242	1R01MH095208-02	(317)	—
University of South Carolina	93.332	15-2856/INAVCA140191-01	4,911	—
Children's Trust of South Carolina	93.505	S-MIEC-F-2014-6-1, S-MIEC-E-2013-5-3	280,645	39,930
South Carolina Department of Social Services	93.575	4400010438, 4400009131	1,143,564	—
South Carolina Department of Health and Human Services	93.767	A 5 1669 A	(1,320)	—
South Carolina Department of Health and Environmental Control	93.917	HV-6-501	1,665,982	—
South Carolina Department of Health and Environmental Control	93.940	HV-4-822	49,875	—
South Carolina Department of Health and Environmental Control	93.943	HV-1-578	(1,262)	—
University of South Carolina	93.969	UB4HP19212	12,976	12,977
South Carolina Department of Health and Environmental Control	93.994	CR-5-003	(6,717)	—
Center for Public Service Communication	93.unknown	2008-09	62,888	19,514
South Carolina Department of Health and Human Services	93.unknown	2014-04-SC-0425	87,053	—
University of Maryland	93.unknown	HHSN-276-2011-00004-C	12,716	—
			<u>3,322,797</u>	<u>72,421</u>
Total U.S. Department of Health and Human Services:			<u>7,972,791</u>	<u>445,638</u>
Total Other Programs			10,949,379	859,964
Total Federal Expenditures			\$ <u>221,068,513</u>	<u>9,138,971</u>

* Denotes a major program.

See accompanying notes to schedule of expenditures of federal awards.

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the Medical University of South Carolina (the University) and is presented on the accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR 200* (Uniform Guidance). 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. Federal Pell grant awards are recognized as agency transactions and are not recorded as expenditures in the financial statements.

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) Non-Cash Assistance

Most federal financial assistance is in the form of cash awards. However, there are a number of federal programs that do not involve cash transactions with the University. These noncash transactions in which the University obtains other assistance are the Federal Direct Student Loan Program, which includes the Federal Direct Stafford Student Loan program (subsidized and unsubsidized) and the Federal Direct Parent Loans for Undergraduate Students (PLUS) and revolving loan programs such as the Federal Perkins Loan program.

The loans advanced and related expenditures are as follows for the various student loan programs:

	<u>CFDA number</u>	<u>Amount</u>
Federal Perkins Loan Program:		
Student loans advanced	84.038	\$ 1,469,835
Cancellation of loans		<u>57,705</u>
Total Federal Perkins Loan Program		<u>\$ 1,412,130</u>
Federal Direct Student Loan Program –		
Student loans advanced:	84.268	
Direct Stafford Loan Program		\$ 1,054,514
Direct Unsubsidized Stafford Loan Program		57,437,849
Federal Direct PLUS Loan Program		649,328
Federal Direct Graduate PLUS Loan Program		<u>26,108,978</u>
Total Federal Direct Student Loan Program		<u>\$ 85,250,669</u>

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2016

	<u>CFDA number</u>	<u>Amount</u>
Health Professions Student Loans, including Primary Care Loans/Loans for disadvantaged students:		
Loans advanced	93.264	\$ 1,068,712
Cancellation of loans		<u>40,469</u>
Total Health Professions Student Loans		<u>\$ 1,028,243</u>

The Federal Perkins Loan, the Health Professions Student Loan (HPSL) and the Nurse Faculty Loan (NFLP) programs are administered directly by the University and balances and transactions relating to these programs are included in the University's basic financial statements. The balance of loans outstanding under the Federal Perkins, HPSL and Nurse Faculty Loan programs were \$5,232,097, \$6,508,225, and \$1,060,457, respectively, as of June 30, 2016.

The University is responsible only for the performance of certain administrative duties with respect to the guaranteed student loan programs and, accordingly, these loans are not included in its financial statements. It is not practicable to determine the balance of loans outstanding to students and former students of the University under these programs as of June 30, 2016.

(4) Matching

Under the FWS program, the University matched \$86,781 in total compensation for the year ended June 30, 2016 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

Under the FSEOG program, the University matched \$6,489 in funds awarded to students for the year ended June 30, 2016 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

(5) Indirect Cost Rate

For the year ended June 30, 2016, the University did not elect to use the 10% De Minimus Indirect Cost Rate permitted by Uniform Guidance as a negotiated indirect cost rate existed on all grants where indirect costs are applicable.



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*.

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.

KPMG LLP

Atlanta, Georgia
September 30, 2016



KPMG LLP
Suite 2000
303 Peachtree Street, N.E.
Atlanta, GA 30308-3210

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of Trustees
The Medical University of South Carolina
Charleston, South Carolina:

Report on Compliance for Each Major Federal Program

We have audited the Medical University of South Carolina (the University)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2016. 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.

The University's basic financial statements include the operations of the Medical University Hospital Authority (the Authority), which received \$356,989,154 in federal awards which is not included in the schedule of expenditures of federal awards for the year ended June 30, 2016. Our audit, described below, did not include the operations of the Authority because the Authority's federal awards are separately audited in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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



KPMG LLP
Suite 2000
303 Peachtree Street, N.E.
Atlanta, GA 30308-3210

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of Trustees
The Medical University of South Carolina
Charleston, South Carolina:

Report on Compliance for Each Major Federal Program

We have audited the Medical University of South Carolina (the University)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2016. 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.

The University's basic financial statements include the operations of the Medical University Hospital Authority (the Authority), which received \$356,989,154 in federal awards which is not included in the schedule of expenditures of federal awards for the year ended June 30, 2016. Our audit, described below, did not include the operations of the Authority because the Authority's federal awards are separately audited in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the 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* (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, 2016.

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 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the University as of and for the year ended June 30, 2016, which contained an unmodified opinion on those financial statements. Our report includes an emphasis of matter paragraph explaining that during fiscal year 2016, the University adopted Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*, in which our opinion was not modified with respect to this matter. Our report includes a reference to other auditors who audited the financial statements of the Medical University of South Carolina Foundation and the MUSC Foundation for Research Development, as described in our report on University's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the financial statements as a whole. The

accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

KPMG LLP

Atlanta, Georgia
February 16, 2017

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Schedule of Findings and Questioned Costs

Year ended June 30, 2016

(1) Summary of Auditors' Results

- (a) Type of report issued on whether the financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the financial statements:
 - Material weaknesses: **No**
 - Significant deficiencies: **None Reported**
- (c) Noncompliance material to the financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
 - Material weaknesses: **No**
 - Significant deficiencies: **None reported**
- (e) Type of report issued on compliance for major programs: **Unmodified**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **No**
- (g) Major programs:
 - Student Financial Assistance Cluster – various CFDA numbers
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee: **Yes**

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

None

(3) Findings and Questioned Cost Relating to Federal Awards

None