



THE MEDICAL UNIVERSITY OF SOUTH CAROLINA
Federal Award Program Reports in Accordance with the Uniform
Guidance
Year Ended June 30, 2019
(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, 2019

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Subrecipients expenditures
Student Financial Assistance Cluster:				
U.S. Department of Education:				
Direct programs:				
Federal Supplemental Educational Opportunity Grants	84.007	NA	\$ 30,762	—
Federal Work-Study Program	84.033	NA	138,021	—
Federal Perkins Loan Program	84.038	NA	4,948,836	—
Federal Direct Student Loans	84.268	NA	94,830,071	—
Federal Pell Grant Program	84.063	NA	257,416	—
Total U.S. Department of Education			<u>100,205,106</u>	<u>—</u>
U.S. Department of Health and Human Services:				
Direct programs:				
Nurse Faculty Loan Program	93.264	NA	1,468,482	—
Nursing Student Loans	93.364	NA	2,409,800	—
Health Professions Student Loans	93.342	NA	4,973,381	—
Total U.S. Department of Health and Human Services			<u>8,851,663</u>	<u>—</u>
Total Student Financial Assistance Cluster			<u>109,056,769</u>	<u>—</u>
Research and Development Cluster:				
U.S. Department of Defense:				
Direct programs:				
Department of the Navy, Office of Naval Research	12.300	NA	19,393	4,745
U.S. Army Medical Command	12.420	NA	2,887,287	373,497
U.S. Army Materiel Command	12.431	NA	310,952	—
Passed-through programs:				
Military Medical Research and Development:				
Charleston Research Institute	12.420	Tuerk-RESCUE	95,380	—
Cedars-Sinai Medical Center	12.420	1302499	565,125	—
RTI International	12.420	4-312-0215031-52780L	35,632	—
Henry M Jackson Foundation	12.420	W81XWH-17-2-0009 / 4136	332,163	45,830
University of Arizona	12.420	294773 / W81XWH-15-1-0512	4,913	—
University of California, San Francisco	12.420	9261scW81XWH-13-2-0075, 10828sc	436,029	—
University of North Texas	12.420	UNT POW 201054/GF70026-1	548,489	—
University of Pennsylvania	12.420	560165; 3547981/W81XWH-12-2-0116; PO #567650/10050415/16638; 567650/W81XWH1320065	497,634	82,115
University of Texas Health Science Center / San Antonio	12.420	162682/155336/W81XWH1320065	(1,185)	—
Veterans Education and Research Association of Michigan	12.420	V-SUBMUSC-11-30/W81XWH-11-1-0073	(911)	—
National Trauma Institute	12.420	NTI-CLOTT17-07/W81XWH-17-1-0673	(1,132)	—
Veterans Medical Research Foundation	12.420	08409-308021	79	—
Total Military Medical Research and Development			<u>2,512,216</u>	<u>127,945</u>
Total U.S. Department of Defense			<u>5,729,848</u>	<u>506,187</u>
U.S. Department of Justice:				
Direct programs:				
National Institute of Justice	16.560	NA	33,989	—
Office of Victims of Crime	16.582	NA	3,223,981	340,377
			<u>3,257,970</u>	<u>340,377</u>
Passed-through programs:				
National Institute of Justice Research, Evaluation, and Development Project Grants:				
University of South Carolina	16.560	16-3017/PO# 20000017610	133,116	—
Total National Institute of Justice Research, Evaluation, and Development Project Grants			<u>133,116</u>	<u>—</u>
Total U.S. Department of Justice			<u>3,391,086</u>	<u>340,377</u>
National Aeronautics and Space Administration:				
Direct programs:				
Exploration	43.003	NA	217,325	—
Passed-through programs:				
College of Charleston	43.008	521192-MUHardiman, 521179-PA-MUReddy3	35,059	—
Total National Aeronautics and Space Administration			<u>252,384</u>	<u>—</u>
National Science Foundation:				
Direct programs:				
Engineering Grants	47.041	NA	110,191	—
International Science and Engineering (OISE)	47.079	NA	1,481,977	500,788
Computer and Information Science and Engineering	47.070	NA	116,121	—
			<u>1,708,289</u>	<u>500,788</u>
Passed-through programs:				
College of Charleston	47.050	521151-MUSC/ OCE-1436458	52	—
Instadiagnostics, Inc.	47.041	MUSC-NSF-0003	10,494	—
University of South Carolina	47.083	183499	384,236	—
			<u>394,782</u>	<u>—</u>
Total National Science Foundation			<u>2,103,071</u>	<u>500,788</u>
U.S. Department of Veteran Affairs:				
Direct programs:				
U.S. Department of Veteran Affairs – Other Federal	64.unknown	NA	3,228,926	—
			<u>3,228,926</u>	<u>—</u>
Passed-through programs:				
Louis Stokes Cleveland VAMC	64.unknown	020778-001-1	19,399	—
Total U.S. Department of Veteran Affairs			<u>3,248,325</u>	<u>—</u>
U.S. Department of Education:				
Direct programs:				
Graduate Assistance in Areas of National Need	84.200	NA	391,620	—
Total U.S. Department of Education			<u>391,620</u>	<u>—</u>
U.S. Department of Health and Human Services:				
Direct programs:				
Training in General Pediatric, and Public Health	93.059	NA	305,927	—
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	NA	124,741	—
Maternal and Child Health Federal Consolidated Programs	93.110	NA	678,245	141,571
Environmental Health	93.113	NA	3,877	—
Oral Diseases and Disorders Research	93.121	NA	2,576,885	47,937
Research Related to Deafness and Communication Disorders	93.173	NA	4,105,359	353,844
Telehealth Network Grants	93.211	NA	1,197,775	147,047
Research Training in Complementary and Alternative Medicine	93.213	NA	24,466	—
Research on Healthcare Costs, Quality and Outcomes	93.226	NA	1,480,678	115,066
Grants for Dental Public Health Residency Training	93.236	NA	221,294	—
Mental Health Research Grants	93.242	NA	5,255,041	1,144,551
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	NA	62,575	—
Alcohol Research Programs	93.273	NA	8,644,107	37,672

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2019

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Subrecipients expenditures
Drug Abuse and Addiction Research Programs	93.279	NA	\$ 14,921,615	841,335
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	NA	114,552	—
Minority Health and Health Disparities Research	93.307	NA	2,329,948	526,495
Environmental Contributors to Child Health Originating from National Fetal Growth Study	93.310	NA	3,894,083	2,756,179
National Center for Advancing Translational Sciences	93.350	NA	6,330,924	571,068
Research Infrastructure Programs	93.351	NA	1,095,135	—
Nurse Education, Practice and Retention Grants	93.359	NA	33,292	34,529
Nursing Research	93.361	NA	1,298,010	28,370
Cancer Cause and Prevention Research	93.393	NA	4,769,177	3,355,751
Cancer Detection and Diagnosis Research	93.394	NA	574,756	140,177
Cancer Treatment Research	93.395	NA	4,811,734	897,580
Cancer Biology Research	93.396	NA	5,017,921	994,722
Cancer Centers Support Grants	93.397	NA	4,045,975	57,224
Cancer Research Manpower	93.398	NA	1,590,155	38,535
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	NA	867,802	45,253
Surveillance for Diseases among Immigrants and Refugees	93.755	NA	3,693	—
Cardiovascular Diseases Research	93.837	NA	4,190,589	91,986
Lung Disease Research	93.838	NA	1,252,698	29,702
Blood Diseases and Resources Research	93.839	NA	1,904,833	661,950
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	NA	3,533,171	601,453
Diabetes, Digestive and Kidney Diseases Extramural Research	93.847	NA	7,162,475	1,135,515
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	NA	6,638,424	112,725
Allergy, Immunology and Transplantation Research	93.855	NA	5,602,334	882,390
Biomedical Research and Research Training	93.859	NA	8,067,634	211,494
Child Health and Human Development Extramural Research	93.865	NA	2,670,026	202,017
Aging Research	93.866	NA	3,854,828	1,331,606
Vision Research	93.867	NA	1,253,501	48,087
Medical Library Assistance	93.879	NA	571,351	—
Grants for Training in Primary Care Medicine and Dentistry	93.884	NA	694,364	47,916
International Research and Research Training	93.989	NA	94,713	47,780
Other Federal Assistance	93.unknown	NA	464,918	—
			<u>124,315,601</u>	<u>17,679,527</u>
Passed-through programs:				
Environmental Health:				
University of Louisville	93.113	ULRF 16-0886	2,961	—
Total Environmental Health			<u>2,961</u>	<u>—</u>
Oral Diseases and Disorders Research:				
Clemson University	93.121	1602-209-2008855/R01DE021134	92,058	—
Ohio State University	93.121	60,067,200	11,335	—
New York University	93.121	F1045-01	11,767	—
Total Oral Diseases and Disorders Research			<u>115,160</u>	<u>—</u>
Research Related to Deafness and Communication Disorders:				
Communication Disorders Technology, Inc.	93.173	CDT/MUSC01/R21 DC011174-0	(63)	—
Duke University	93.173	A030798	35,491	—
Oregon Health Sciences University	93.173	1008367_MUSC	217,022	—
University of Georgia	93.173	RR242-438/S0000794/R01DC009029	15,793	—
University of South Carolina	93.173	19-3842 PO No. 2000045936/USC No. 11560-FA50, 17-3140	266,613	—
Auburn University	93.173	19-PSY-201335-MUSC; Vendor #903174970, U01DC011739/16-3102	25,238	—
Total Research Related to Deafness and Communication Disorders			<u>560,094</u>	<u>—</u>
Research and Training in Complementary and Integrative Health:				
University of Utah	93.213	PO# U000024076/10041186/R61AT009296-02	322	—
University of Washington	93.213	UWSC9941/ R01AT008559-01	45,113	—
Total Research and Training in Complementary and Integrative Health			<u>45,435</u>	<u>—</u>
Research on Healthcare Costs, Quality and Outcomes:				
Albert Einstein College of Medicine	93.226	311231_311229	64,180	—
Duke University	93.226	2,035,835	(9,818)	—
Clemson University	93.226	1824-209-2010985	198,287	9,689
Seattle Children's Hospital	93.226	11887SUB	21,420	—
University of Wisconsin	93.226	839K005	14,585	—
Total Research on Healthcare Costs, Quality and Outcomes			<u>288,654</u>	<u>9,689</u>
Mental Health Research Grants:				
University of Connecticut	93.242	UCHC7-108145401	7,491	—
Johns Hopkins University	93.242	2002300708	(27)	—
University of California at Los Angeles	93.242	1560 G TA449	43,009	—
University of Maryland	93.242	36930-Q3999001/R41MH108219-01	3,394	—
University of Minnesota	93.242	N005531701/ 5R01MH111447-03	130,393	—
University of South Carolina	93.242	19-3784	20,584	—
Total Mental Health Research Grants			<u>204,844</u>	<u>—</u>
Alcohol Research Programs:				
RTI International	93.273	2-312-0216477-65436L	14,316	—
University of Rochester	93.273	417391G/ UR FAO; GR510821/R01AA026815-01	105,239	—
Florida State University	93.273	R02073	15,259	—
Total Alcohol Research Programs:			<u>134,814</u>	<u>—</u>
Drug Abuse and Addiction Research Programs:				
American Academy of Child and Adolescent Psychiatry	93.279	HHSN271201100007C/N01DA-11-1145	11,032	—
Columbia University	93.279	3(GG010654-01)	(3,750)	—
Yale University	93.279	GR105426 (CON-80001656)	89,604	—
University of Hawaii	93.279	MA1280	57,152	—
Rutgers University	93.279	#0680	18,704	—
University of California, San Diego	93.279	83071603 (MP Invoice # S9001568), 116567840 (MP Invoice #S9002268)	225,208	—
University of Utah	93.279	PO# U000033810/10042182/R01DA042033	22,917	—
Arizona State University	93.279	ASUB00000163 / R21DA044479	11,824	—
Fordham University	93.279	FORD0043 / R25DA031608	16,903	13,889
Total Drug Abuse and Addiction Research Programs			<u>449,594</u>	<u>13,889</u>
Minority Health and Health Disparities Research:				
Mountainpass Technologies	93.307	MUSC-001/R41MD010491	12,016	—
University of Pittsburgh	93.307	0041119 (124864-21)	2,449	—
Duke University	93.307	A030511	20,856	—
Total Minority Health and Health Disparities Research			<u>35,321</u>	<u>—</u>

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 Schedule of Expenditures of Federal Awards
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Trans-NIH Research Support:				
Duke University	93.310	203-7956	\$ 105,055	—
University of Ibadan	93.310	07207/021/MUSC-01	10,891	—
Albert Einstein College of Medicine	93.310	311117, 311196-P0641453/UG3OD023320-02	68,008	—
Total Trans-NIH Research Support			<u>183,954</u>	<u>—</u>
National Center for Advancing Translational Sciences:				
University of Pittsburgh	93.350	0055353 (130910-16)	37,768	—
University of Alabama, Birmingham	93.350	000518169-00	95,467	—
Duke University	93.350	203-8371	11,822	—
Total National Center for Advancing Translational Sciences			<u>145,057</u>	<u>—</u>
Nursing Research:				
University of South Carolina	93.361	19-3794 PO#2000043158	47,180	—
Cincinnati Children's Hospital Medical Center	93.361	304482	71,994	—
Total Nursing Research			<u>119,174</u>	<u>—</u>
Assistance Programs For Chronic Disease Prevention and Control:				
Carolina Healthcare System	93.365	3000301054 (A17-0142-S005)	10,876	—
Total Assistance Programs For Chronic Disease Prevention and Control			<u>10,876</u>	<u>—</u>
National Center for Research Resources:				
Clemson University	93.389	1359-209-2097563	194,391	—
LAM Foundation	93.389	U54HL127672	9	—
Total National Center for Research Resources			<u>194,400</u>	<u>—</u>
Cancer Cause and Prevention Research:				
Health Research, Inc.	93.393	295-01	87,084	—
New York University				
Mayo Clinic	93.393	PROJECT # 104062/13-A1-00-110806 / 5R01CA164964-04	1,746	—
University of Buffalo	93.393	MED-214865/PO#64722691, PO1CA077839	(2,142)	—
John Hopkins University	93.393	R1098047	9,566	—
Yale University	93.393	2002995989	188,576	—
	93.393	M17A12515 (A10723)/ GK000218 (CON-0000567)	14,144	—
Total Cancer Cause and Prevention Research			<u>298,974</u>	<u>—</u>
Cancer Detection and Diagnosis Research:				
Northwestern University	93.394	60048799MUSC	108,416	—
University of Virginia	93.394	GB10021-154804/UM1CA183712, GB10021-159120	35,149	—
University of North Carolina	93.394	5102436	231	—
Total Cancer Detection and Diagnosis Research			<u>143,796</u>	<u>—</u>
Cancer Treatment Research:				
Loyola University Chicago	93.395	P01CA154778	53,783	—
University of Maryland, Baltimore	93.395	1600856	15,772	—
University of Texas	93.395	1603603-R21CA208746	(2,790)	—
Emory University	93.395	T853094 / 7R01CA208253-02, Subcontract T827105	58,372	—
Total Cancer Treatment Research			<u>125,137</u>	<u>—</u>
Cancer Biology Research:				
Ohio State University	93.396	60054531	(2,844)	—
University of Pennsylvania				
University of North Carolina	93.396	8A975, PO# 3913975/2P01CA104838-11, PO1CA165997	571,972	—
	93.396	5100673/R21CA178550	(1,186)	—
Total Cancer Biology Research			<u>567,942</u>	<u>—</u>
Cancer Centers Support Grants:				
Yale University	93.397	GR104021(CON-80001371)	26,613	—
Total Cancer Centers Support Grants			<u>26,613</u>	<u>—</u>
ACL National Institute on Disability, Independent Living, and Rehabilitation Research:				
Shepherd Center	93.433	SHEP-16-0007	9,747	—
Virginia Commonwealth University	93.433	PT109629-SC105210	116,803	13,299
Total ACL National Institute on Disability, Independent Living, and Rehabilitation Research			<u>126,550</u>	<u>13,299</u>
Cardiovascular Diseases Research:				
Brigham and Women's Hospital	93.837	SU01HL130163-02	15,725	—
Clemson University	93.837	1956-209-2012106 / PO # 5R01HL133308-02	104,049	—
Pediatric Blood & Marrow Transplant Consortium	93.837	SUP1601	10	—
University of Wisconsin	93.837	818K296	43,973	13,397
Indiana University	93.837	IN-4683542-MUSC	25,734	—
Ohio State University	93.837	60059645	19,581	—
Virginia Commonwealth University	93.837	FP00007407 SA001	51,762	—
Mount Sinai School of Medicine	93.837	0255-1502-4605 / SU01HL125506-03	60	—
Emory University	93.837	T451931/U01HL128566	(1,388)	—
Massachusetts General Hospital	93.837	225898/R01HL127692, SUM1A1068636-09	130,158	—
New England Research Institutes	93.837	U01HL68270	91,906	—
NorthShore University Health System	93.837	EH15-107-S1, EH15-107-S1/ R01HL130093	32,076	—
Pediatric Heart Network	93.837	U10HL068270, U01HL107407-01A1	(991)	—
Seattle Children's Hospital	93.837	11210SUB/UM1HL119073	167	—
Temple University	93.837	361318-04400-7341-02	38,901	—
University of Alabama, Birmingham	93.837	000503570-026	2,950	—
University of Texas Health Science Center at Houston	93.837	0013165A	24,799	—
Yale University	93.837	M16A12329 (A10472)	52,616	—
Total Cardiovascular Diseases Research			<u>632,088</u>	<u>13,397</u>
Lung Diseases Research:				
Brigham and Women's Hospital	93.838	110676/R01HL091528	40,681	—
Columbia University	93.838	1(GG012240-01) PO#G12143/ R01HL136753	219,412	—
COPD Foundation	93.838	001/SU01HL128954-05	1,247	—
Case Western Reserve University	93.838	RES508337/R01HL109293	(9,144)	—

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Schedule of Expenditures of Federal Awards

Year ended June 30, 2019

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Subrecipients expenditures
Wake Forest University	93.838	WFLHS Z17448	\$ 6,432	—
University of Alabama, Birmingham	93.838	00507361-011	3,208	—
University of Pittsburgh	93.838	0046891 (131685-1), 9012549 (128373-21)	10,454	—
University of Pennsylvania	93.838	567266/PO#3891674	1,717	—
University of Washington	93.838	UWSC8140	159,720	—
Vanderbilt University	93.838	VUMC62111	7,497	—
Total Lung Diseases Research			441,224	—
Blood Diseases and Resources Research:				
National Marrow Donor Program	93.839	U01HL069294, Protocol 0801/Protocol 0802/U01 HL069254	76,004	—
Children's Research Institute, Inc.	93.839	ACRI 42-001	2,059	—
Total Blood Diseases and Resources Research			78,063	—
Arthritis, Musculoskeletal and Skin Diseases Research:				
New York University	93.846	17-A1-00-005969-01	15,864	—
Pennsylvania State University	93.846	MUSCAR071077	74,904	—
University of California, San Francisco	93.846	91359c	20,830	—
Total Arthritis, Musculoskeletal and Skin Diseases Research			111,598	—
Diabetes, Digestive, and Kidney Diseases:				
Case Western Reserve University	93.847	RESS13277 / 5U01DK094175-08, RESS12547, RESS14005,		
Duke University	93.847	RESS12832	191,295	—
Emmes Corporation	93.847	2037269 / R01DK103534, 203-7547, 203-7925	39,502	—
Emory University	93.847	UCADK098086	(16,272)	—
University of Colorado	93.847	T175542 R01DK087694	(4,901)	—
Research Institute at Nationwide Children's Hospital	93.847	FY19.944.001	39,939	—
Tufts Medical Center	93.847	952614/UJMDK100886	30,861	—
Actuated Medical, Inc.	93.847	5008749-SERV, 5015636-SERV	68,971	—
University of Alabama at Birmingham	93.847	S05S-S01, S059-S01	15,220	—
University of Minnesota	93.847	000508172-SP001-001	16,051	—
University of North Carolina	93.847	N005115007	30,901	—
University of South Florida	93.847	5103162, 5112583, 5109349, 5109350	54,763	—
Sylvatica Biotech, Inc.	93.847	Site #3422	2,814	—
Ann and Robert Lurie Childrens Hospital of Chicago	93.847	1R43DK119043-01A1	6,325	—
Augusta University	93.847	901544-MUSC	80,869	—
University of South Carolina	93.847	32307-31, 32307-42	32,381	—
University of Texas Southwestern Medical Center	93.847	18-3667/PO#2000039787	3,241	—
Total Diabetes, Digestive, and Kidney Diseases		GMO180108, GMO-171012, GMO-160221, GMO-160104	571,619	—
Extramural Research Programs in the Neurosciences and Neurological Disorders:			1,163,579	—
Both Israel Deaconess Medical Center	93.853	U01NS074425-05, 01027587	240,810	—
Columbia University	93.853	2(GG012006-02) / 5U01NS095869-02,010785-135573	577,412	—
Emory University	93.853	5R01NS071867-05	(1,727)	—
Amuza Inc	93.853	1R41NS102049-01A1	12,477	—
Johns Hopkins University	93.853	2002274191/U01NS080824	1,651	—
Massachusetts General Hospital	93.853	Site #182	89,161	—
Mayo Clinic, Jacksonville	93.853	U01NS080168, MED-187276-06/ PO# 65830041, MED-232483-		
NeuroLux	93.853	01, SCL-224063	611,460	—
Seattle Children's Hospital	93.853	01/R41NS107142-01A1	52,261	—
Virginia Tech Carilion Research Institute	93.853	11914SUB	101,220	—
University of Michigan	93.853	432107-19270	49,200	—
Northwestern University	93.853	SUBK00007464/U01NS099046-01A1, SUBK00007311	720,690	—
Recovr, Inc.	93.853	5U01NS050818 / 60036745MUSC	34,576	—
Stanford University	93.853	MUSC-RECVR-1	52,221	—
Temple University	93.853	61121063-116661	19,327	—
University of California, Irvine	93.853	U01NS079077 / PO306220/361374-05430-02	16,880	—
University of California, San Francisco	93.853	2015-3160, U01NS091951-126258	4,337	—
University of Cincinnati	93.853	10168SC	301,750	—
University of Florida	93.853	6784, 008822-Adm-Chimowitz/L18-4500103069, 011266-		
University of Miami	93.853	135573/U01NS100699	395,477	—
University of Minnesota	93.853	UFDSP00011951, 011381-135573	21,827	—
University of Virginia	93.853	SPC-000996, SPC-000245/R01NS084288	9,632	—
UT Southwestern Medical Center	93.853	P006124703	22,489	—
Total Extramural Research Programs in the Neurosciences and Neurological Disorders		GB10253.155960, GB10094.157951	257,825	—
		GMO180905/R01NS103422-01	61,752	—
			3,652,708	—
Allergy, Immunology and Transplantation Research:				
University of Notre Dame	93.855	203504MUSC	10,235	—
Brigham and Women's Hospital	93.855	Fund #1 15780	(120)	—
Duke University	93.855	201209/UJMA1110468	(17,565)	—
Rutgers University	93.855	PO724601	59,378	—
University of California, San Francisco	93.855	9296SC, 9278SC/UM1A1110498, 9876SC/SUM1A1110498-03	90,709	—
Benaroya Research Institute	93.855	FY14ITN121/UM1A1109565, FY17ITN256	32,987	—
University Of Michigan	93.855	WSU17079	14,950	—
Wayne State University	93.855	WSU18068	56,961	—
Total Allergy, Immunology and Transplantation Research			247,535	—
Biomedical Research and Research Training:				
Brigham and Women's Hospital	93.859	115719	(7,596)	—
Beckman Research Institute Of the City of Hope	93.859	52487.2001929.669201	17,167	—
Clemson University	93.859	2069-209-202921	33,039	—
University of Delaware	93.859	52047/ U54GM104941-06, U54GM104941, U54GM104941-06/SUB #52047	639,410	—
University of South Carolina	93.859	18020-FB66 / PO 2000042909, 19-3816, 17-3180/PO#2000029353, 17-3377	244,613	—
Total Biomedical Research and Research Training			926,633	—

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2019

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Subrecipients expenditures
Child Health and Human Development Extramural Research:				
Duke Clinical Research Institute	93.865	TO#48	\$ 827	—
Vanderbilt University Medical Center	93.865	VUMC54500/ U01HD076733	(650)	—
Florida State University	93.865	3U19HD089875-03S1, R02091	106,072	—
Northwestern University	93.865	60047828 MUSC	5,159	—
Rehabilitation Institute of Chicago	93.865	R01HD075813	35,387	—
University of Arkansas	93.865	51460	2,868	—
University of South Carolina	93.865	16-3004/1R01HD078407-01A1, 17-3352 / PO#2000032767	8,050	—
University of Texas Medical Branch	93.865	/USC#18090FA05	9,559	—
Total Child Health and Human Development Extramural Research		18-020, 18-84287-8 / 5P2CHD065702-08	167,272	—
Aging Research:				
University of Alabama, Birmingham	93.866	000517881-003	3,278	—
Boston University	93.866	4500002168/ R03AG052872	(12)	—
University of Vermont	93.866	30340 Sub 0003 Med USC/ R01AG050698-01	176,597	—
Ohio State University	93.866	60061308/ R01AG057046	156,010	—
Mclean Hospital	93.866	401,474	201,771	—
Augusta University	93.866	31017-2	133,997	—
University of South Carolina	93.866	19-3754 PO#2000043651	17,718	—
Total Aging Research			689,359	—
Vision Research:				
Emory University	93.867	A053365	7,894	—
Jaeb Center for Health Research, Inc.	93.867	020629-002-1	1,884	—
Virginia Commonwealth University	93.867	PD303645-SC105444/5R01EY024072-03	589	—
Total Vision Research			10,367	—
Medical Library Assistance:				
Medstar Health Research Institute	93.879	5001285845	32,523	—
University of South Carolina	93.879	15-2793/R01LM011648	21,915	—
University of Maryland, Baltimore	93.879	1600679	1,500	—
Total Medical Library Assistance			55,938	—
Assistance Programs For Chronic Disease Prevention and Control:				
University of North Carolina	93.945	5,111,788	61,095	—
Total Assistance Programs For Chronic Disease Prevention and Control			61,095	—
Other Federal Assistance:				
Duke University	93.unknown	178,785	579	—
Duke Clinical Research Institute	93.unknown	201316/HHSN-2752010000031	(616)	—
Westat	93.unknown	s8954/HHSN271201100027C	57,335	—
Westat	93.unknown	6410	51,702	—
Creative Associates International, Inc.	93.unknown	POA-004-2018	144,059	—
Total Other Federal Assistance			253,059	—
University of Pittsburgh	93.061	0058310 (132117-1)	57,606	—
University of Michigan	93.103	SUBK00006767	7,564	—
Beth Israel Deaconess Medical Center	93.134	01029352	94,767	—
University of South Carolina	93.135	19-3733 / PO No. 2000042894	2,979	—
South Carolina Department of Health and Environmental Control	93.136	HR-7-302, HR-9-483	69,965	—
University of Miami	93.161	SPC-000686	12,992	—
Duke University	93.184	2034097/U27DD000860-04	(2,069)	—
Emory University	93.516	T846264, T983680	31,551	—
South Carolina Developmental Disabilities Council	93.630	07-21-0005	4,173	—
Total Passed through U.S. Department of Health and Human Services			279,528	—
Total U.S. Department of Health and Human Services			12,549,396	50,274
U.S. Department of Homeland Security:			136,864,997	17,729,801
Direct programs:				
Assistance to Firefighters Grant	97.044	NA	96,010	—
Total U.S. Department of Homeland Security			96,010	—
Total Research and Development Cluster			152,077,341	19,077,153
Other programs:				
U.S. Department of Agriculture				
Passed-through programs:				
SC Department of Education	10.555	019924-004-1	104,312	—
Total U.S. Department of Agriculture			104,312	—
U.S. Department of Defense:				
Direct programs:				
U.S. Army Medical Command	12.420	NA	(30,391)	—
Total U.S. Department of Defense			(30,391)	—
U.S. Department of Justice:				
Direct programs:				
Office of Victims of Crime – Crime Victim Assistance/Discretionary Grants	16.321	NA	880,404	145,214
Office of Victims of Crime – Crime Victim Assistance/Discretionary Grants	16.582	NA	225,732	—
			1,106,136	145,214
Passed-through programs:				
South Carolina Department of Public Safety	16.575	1V15130	(1,317)	—
South Carolina Department of Public Safety	16.575	1V18067	1,428,160	—
South Carolina Department of Public Safety	16.588	1K15026, 1K18012, 1K17012	69,215	—
			1,496,058	—
Total U.S. Department of Justice			2,602,194	145,214
U.S. Department of Labor				
Passed through Programs:				
WIOA Adult Program	17.258	17DLG01	70,142	—
Total WIOA Cluster			70,142	—
National Science Foundation:				
Direct programs:				
National Science Foundation	47.076	NA	41,540	4,390
Total National Science Foundation			41,540	4,390
U.S. Department of Energy:				
Direct programs:				
Long-Term Surveillance and Maintenance	81.136	NA	840,229	119,073
Total U.S. Department of Energy			840,229	119,073

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA
Schedule of Expenditures of Federal Awards
Year ended June 30, 2019

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through entity identifying number	Federal expenditures	Subrecipients expenditures
U.S. Department of Health and Human Services:			\$	
Direct programs:				
Health Resources and Services Administration	93.107	NA	432,869	306,797
Health Resources and Services Administration	93.110	NA	14,280	—
Health Resources and Services Administration	93.124	NA	64,178	—
Health Resources and Services Administration	93.153	NA	146	—
Health Resources and Services Administration	93.191	NA	235,173	—
Substance Abuse and Mental Health Services Administration	93.243	NA	873,573	34,888
Health Resources and Services Administration	93.247	NA	713,122	56,374
National Institutes of Health	93.279	NA	593,215	—
National Institutes of Health	93.879	NA	10,000	—
Health Resources and Services Administration	93.732	NA	326,896	—
Health Resources and Services Administration	93.917	NA	277,066	—
IPA for Isaacs NCI Assignment: Other Federal Assistance	93.unknown	NA	46,711	—
Total U.S. Department of Health and Human Services			<u>3,587,229</u>	<u>398,059</u>
U.S. Department of Homeland Security:				
Direct programs:				
Pre-disaster Mitigation (PDM) Competitive Grant Program	97.017	NA	132,464	—
Assistance to Firefighters Grant	97.044	NA	105,008	—
Total U.S. Department of Homeland Security			<u>237,472</u>	<u>—</u>
U.S. Department of Health and Human Services:				
Passed-through programs:				
Lupus Foundation of America	93.004	1CPIMP161122-01-00	450	—
National Environmental Education Foundation	93.070	020240-002-1	1,200	—
South Carolina Department of Health and Environmental Control	93.130	PC-19-017	8,171	—
South Carolina Office of Rural Health	93.241	019820-004-1	134,545	—
Harvard University	93.350	5UL1TR002541-02	49,378	—
South Carolina Department of Health and Human Services	93.433	A202113607A	12,054	—
Children's Trust of South Carolina	93.505	S-MIEC-F-2017-6-1, S-MIEC-C-2015-5-1	449,202	—
Eat Smart Move More SC	93.531	1US8DP003583-10	(1,801)	—
South Carolina Department of Social Services	93.575	4400009131, 4400010438, 4400014819	1,705,809	—
South Carolina Dept of Alcohol and Drug Abuse	93.788	MUSC-SOR-19	527,845	—
University of Washington	93.838	UWSC10937	41,974	—
University of Maryland, Baltimore	93.879	1,600,679	13,875	—
South Carolina Department of Health and Environmental Control	93.917	HV-1-747/X07HA00038, HV-9-594	1,755,842	—
Total U.S. Department of Health and Human Services			<u>4,698,544</u>	<u>—</u>
Total U.S. Department of Health and Human Services			<u>8,285,773</u>	<u>398,059</u>
Total Federal Expenditures			<u>\$ 273,285,381</u>	<u>19,743,889</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, 2019

(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 Title 2 U.S. Code of Federal Regulation Part 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*, 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*. Under these cost principles, certain expenditures are not allowable or are limited as to reimbursement.

(3) Noncash 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).

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

	CFDA number	Amount
Federal Perkins Loan Program:		
Student loans advanced	84.038	\$ —
Cancellation of loans		90,870
Total Federal Perkins Loan Program		\$ 90,870
Federal Direct Student Loan Program – Student loans advanced:	84.268	
Direct Stafford Loan Program		\$ 949,743
Direct Unsubsidized Stafford Loan Program		57,027,157
Federal Direct PLUS Loan Program		514,900
Federal Direct Graduate PLUS Loan Program		36,338,271
Total Federal Direct Student Loan Program		\$ 94,830,071

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2019

	CFDA number	Amount
Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students:		
Loans advanced	93.342	\$ <u>525,000</u>
Total Health Professions Student Loans		\$ <u><u>525,000</u></u>

The Federal Perkins Loan, the Health Professions Student Loan (HPSL), the Nurse Faculty Loan Program (NFLP), and the Nursing Student Loan (NSL) 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, NFLP, and NSL programs was \$3,967,352, \$4,445,748, \$1,311,271, and \$2,080,613, respectively, as of June 30, 2019.

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, 2019.

(4) Matching

Under the FWS program, the University matched \$43,259 in total compensation for the year ended June 30, 2019 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

Under the FSEOG program, the University matched \$7,690 in funds awarded to students for the year ended June 30, 2019 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

(5) Indirect Cost Rate

The University did not elect to use the 10% de minimis indirect cost rate, as discussed in Uniform Guidance Section 200.414.



KPMG LLP
Suite 400
300 North Greene Street
Greensboro, NC 27401

Independent Auditors' 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*

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

We have audited, in accordance with the 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 the business-type activities, the major fund, the aggregate remaining fund information, and the discretely presented component units of the Medical University of South Carolina (the University) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 14, 2019. 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 the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 opinion 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 entity'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 consolidated 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

Greensboro, North Carolina
October 14, 2019



KPMG LLP
Suite 400
300 North Greene Street
Greensboro, NC 27401

**Independent Auditors' Report on Compliance for the 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 the Major Federal Program

We have audited the Medical University of South Carolina's (the University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the University's major federal program for the year ended June 30, 2019. The University's major federal program is identified in the summary of auditors' 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 \$540,149,466 in federal awards, which is not included in the schedule of expenditures of federal awards for the year ended June 30, 2019. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 the University's major federal program 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 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 the major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on the Major Federal Program

In our opinion, the Medical University of South Carolina 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, 2019.



Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2019-001. Our opinion on each major federal program is not modified with respect to this matter.

The University's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's response and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response or the corrective action plan.

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 the 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 have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

The University's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The University is also responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The University's response and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response or the corrective action plan.

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, 2019 and have issued our report thereon dated October 14, 2019, which contained an unmodified opinion on those financial statements. 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 the University's financial statements. Our audit was conducted for the purpose of forming an opinion on 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 expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

KPMG LLP

Greensboro, North Carolina
February 7, 2020

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

(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) Significant deficiencies in internal control were disclosed by the audit of the consolidated financial statements: **None reported** Material weaknesses: **No**
- (c) Noncompliance which is material to the financial statements: **No**
- (d) Significant deficiencies in internal control over major program: **Yes, 2019-001** Material weaknesses: **No**
- (e) The type of report issued on compliance for the major program: **Unmodified**
- (f) Any audit findings, which are required to be reported under Section 2 CFR 200.516(a) of Uniform Guidance: **Yes, 2019-001**
- (g) Major program: **Student Financial Aid 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 under Section 200.520 of Uniform Guidance: **Yes**

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

None

(3) Findings and Questioned Costs Relating to Federal Awards

Finding 2019-001: Enrollment Reporting

Federal Agency

U.S. Department of Education

Federal Program

Student Financial Assistance Cluster (CFDA # 84.268)

Federal Award Year

July 1, 2018 through June 30, 2019

Criteria

Under the Pell grant and ED loan programs, institutions must complete and return within 15 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Reports (SSCR)] placed in their Student Aid Internet Gateway (SAIG) (OMB No. 1845-0002) mailboxes sent by ED via the National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at a minimum of every 60 days. Once received, the institution must update for changes in student status, report the date the enrollment status was effective,

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS website. (FPL, 34 CFR section 674.19; Pell, 34 CFR Section 690.83(b)(2), FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Condition

During our testwork over the Student Financial Aid Cluster, we selected a sample of 40 students that were awarded federal aid assistance with status changes during fiscal year 2019. Within our sample, we noted five instances in which the student's status change was not submitted to the NSLDS within 60 days as required.

Sampling

The sample was not intended to be, and was not, a statistically valid sample.

Questioned Costs

None identified

Cause and Possible Asserted Effect

Noncompliance due to a lack of established controls to ensure that all reports of student status changes are submitted on a timely basis. The student status change exceptions are systemic in nature.

Repeat Finding in the Prior Year

No

Recommendation

We recommend the University enhance their internal control process for ensuring that all reports of student status changes are submitted on a timely basis.

Views of Responsible Officials

In 2018, both the Registrar and the Associate Registrar positions turned over. New personnel had a substantial yet incomplete understanding of the system used to report graduates of the institution to the NSLDS. In certain uncommon scenarios, the NSLDS returned errors that went undetected because training had not made personnel aware of where to look for those error reports. Because those errors were not detected, an incorrect conclusion was drawn that the submission of enrollment data was successful in all cases.

Furthermore, a planned review and departmental audit of all Registrar and Records section processes, which would have detected this problem, was delayed by Office of Enrollment Management leadership for 9 months in favor of other initiatives, including the purchase and implementation of new software to assist in reporting. As a result of failures in these controls, a group of graduates went unreported for several months

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

Upon discovery of this problem, a systematic nonsampled review of enrollment reporting was immediately conducted and all previous omissions were corrected. Procedures for using the system to report to NSLDS were comprehensively documented, and the postponed review of all Registrar and Records section processes will be complete by February 1, 2020. An internal audit of enrollment reporting and other regulatory functions of the Registrar and Records section will be conducted during Academic Year 2020–2021.