

Tulane University

Schedule of Expenditures of Federal Awards
for the Year Ended June 30, 2024, and
Independent Auditor's Reports

TULANE UNIVERSITY

TABLE OF CONTENTS

	Page
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1–2
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	3–6
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024	7–16
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024	17-18
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024	19–20
CORRECTIVE ACTION PLAN	21

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Board of Administrators of
Tulane University
New Orleans, Louisiana

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 (*Government Auditing Standards*), the consolidated financial statements (the "financial statements") of Tulane University (the "University"), which comprise the University's consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 5, 2024.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

Report on 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 financial statements. 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.

The logo for Deloitte & Touche LLP, written in a stylized, handwritten-style font.

November 5, 2024

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Administrators of
Tulane University
New Orleans, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tulane University's (the "University") compliance with the types of compliance requirements identified as subject to audit 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, 2024. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the University's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 2024-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the University as of and for the year ended June 30, 2024, and have issued our report thereon dated November 5, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed 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.

Deloitte & Touche LLP

March 26, 2025

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Agency for Healthcare Research and Quality	93.266	\$ -	\$ 92,401
Biomedical Advanced Research and Development Authority- Passed through Duke University (ACTIV-1-126/SA-D401-02)	93.360	-	57,038
Biomedical Advanced Research and Development Authority- Passed through International AIDS Vaccine Initiative, Inc. (IAVI) (A10325)	93.RD	-	210,615
Biomedical Advanced Research and Development Authority- Passed through Mapp Biopharmaceutical, Inc. (PO#3186/Sub#2020-7076-0001)	93.360	-	628,615
Center for Disease Control and Prevention	93.136	69,074	1,351,274
Center for Disease Control and Prevention	93.945	295,788	540,468
Center for Disease Control and Prevention	93.RD	-	149,488
Passed through Ann & Robert H. Lurie Children's Hospital of Chicago (A23-0001-S002)	93.945	-	62,711
Passed through Columbia University (4(GG017709-03))	93.941	-	55,841
Passed through Research Foundation of The City University of New York (CUNY) (CM00009226-00)	93.262	-	(255)
Passed through Research Foundation of The City University of New York (CUNY) (9226-01)	93.262	-	13,477
Passed through University of Alabama at Birmingham (75D30123D15974)	93.RD	-	20,091
Passed through Vysnova Partners, Inc. (3034-001/3045/SC-2017-3034-TU)	93.RD	-	4,664
DHHS - Health Resources and Services Administration-			
Passed through Emory University (A673118)	93.110	-	(79)
Passed through Emory University (A844298)	93.110	-	55,022
Passed through Louisiana Office of Public Health (2000574709)	93.110	-	18,517
Passed through Louisiana Office of Public Health (2000791773)	93.110	-	3,690
Passed through University of Pittsburgh (AWD00002738 (416932-18))	93.110	-	10,093
DHHS - Substance Abuse & Mental Health Services Administration			
Passed through Georgetown University (-)	93.243	-	(2,507)
Passed through Georgetown University (414827_GR413644_TU)	93.243	-	100,156
Passed through The University of Chicago (AWD104301 (SUB00001004))	93.243	-	39,437
NIH - National Center on Minority Health and Health Disparities	93.307	-	1,549,188
Passed through Columbia University (1(GG019105-01)/G18587)	93.307	-	49,153
Passed through Duke University (A03-5085)	93.310	-	47,133
Passed through Fordham University (FORD0068-30365)	93.307	-	34,106
Passed through Johns Hopkins University (2005823587)	93.307	-	29,180
Passed through The Regents of the University of California-Irvine (2022-1805)	93.307	-	19,190
Passed through University of Alabama at Birmingham (000535645-SC002)	93.846	-	3,216
Passed through University of Utah (10054334-02)	93.307	-	37,355
Passed through Xavier University of Louisiana (ORSP-23-211543-001)	93.307	-	14,623
Passed through Xavier University of Louisiana (ORSP-24-211563-02)	93.307	-	53,702
Passed through Xavier University of Louisiana (ORSP-211563-02)	93.307	-	20,513
Passed through Levisonics, Inc. (1R43EB031013-01)	93.286	-	1,434
NIH - National Institute of Biomedical Imaging & Bioengineering	93.286	-	294,072
NIH-John E. Fogarty International Center	93.989	592,218	1,304,180
Passed through Universidad Peruana Cayetano Heredia (UPCH205841TU/1R25TW012716-01)	93.989	-	3,312
Passed through University of North Carolina, Chapel Hill (5124745)	93.989	-	75,192
Passed through University of Sciences, Techniques and Technologies of Bamako (USTTB) (USTTBULC/1UESTW012526-01)	93.RD	-	34,793
Passed through University of Virginia-Arlington (GR101767.SUB00000686)	93.989	-	34,354
Passed through Vanderbilt University (VUMC75677)	93.989	-	(25,767)
Passed through University of Alabama at Birmingham (000524523-SC001)	93.350	-	132,470
Passed through University of Alabama at Birmingham (000520679-SC008/XNY5ULPU8EN6)	93.350	-	102,972
NIH-National Center for Advancing Translational Sciences	93.350	202,593	586,252
NIH-National Institute of Nursing Research- Passed through Columbia University (3(GG014795-01))	93.361	-	60,670
NIH-National Institute of Nursing Research- Passed through LSU - Pennington Biomedical Research Center (NR017644-03S1-TU-01)	93.361	-	(970)
NIH-National Institute of Nursing Research- Passed through The Medical College of Wisconsin (6296814/1R01NR020940-01)	93.361	-	32,107
NIH-National Cancer Institute	93.393	96,376	660,805
NIH-National Cancer Institute	93.394	483,464	2,216,742
NIH-National Cancer Institute	93.395	-	581,142

(Continued)

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
NIH-National Cancer Institute	93.396	\$ 37,988	\$ 3,091,014
Passed through Leidos Biomedical Research, Inc. (16X102Q)	93.RD	-	290,421
Passed through Michigan State University (RC112115C)	93.396	-	78,441
Passed through NRG Oncology Foundation, Inc. (NRG-Sartor-GY7)	93.395	-	2
Passed through NRG Oncology Foundation, Inc. (-)	93.395	-	3,699
Passed through Oregon Health Science University (1013080_SWOG_Tulane)	93.RD	-	1,290
Passed through The University of Vermont (&U01CA190366-09)	93.393	-	108,730
Passed through University of Florida (SUB00003336/2P01CA214091-07)	93.396	4,097	604,355
Passed through University of North Carolina, Chapel Hill (5126596)	93.395	-	83,043
Passed through University of North Carolina, Chapel Hill (5128486)	93.395	-	160,604
NIH-National Center for Complimentary and Integrative- Passed through Mount Sinai Medical Center of Florida, Inc. (UH3AT009149)	93.213	-	10,518
NIH-National Eye Institute	93.867	-	272,117
Passed through University of Nebraska Medical Center (34-5270-2028-001)	93.867	-	81,073
NIH-National Heart, Lung, Blood Institute	93.837	561,033	5,346,584
NIH-National Heart, Lung, Blood Institute	93.838	1,799,503	5,856,281
NIH-National Heart, Lung, Blood Institute	93.840	-	966,697
Passed through Brigham and Women's Hospital (120938)	93.837	-	86,710
Passed through Children's Hospital Boston (5R01HL162642-02)	93.837	-	58,811
Passed through Children's Hospital Boston (GENFD0002396006)	93.837	-	14,151
Passed through Harvard School of Public Health (115027-0118849)	93.837	-	78,793
Passed through LSU - Pennington Biomedical Research Center (RECOVER)	93.838	-	124,286
Passed through Massachusetts General Hospital (A5332/5U01HL123336-02)	93.837	-	(32,969)
Passed through Research Foundation for Mental Hygiene, Inc. (152682)	93.837	-	143,367
Passed through The Board of Trustees of the Leland Stanford Junior University (62879137-131009)	93.838	-	9,779
Passed through The Board of Trustees of the Leland Stanford Junior University (63376189-252645)	93.837	-	19,427
Passed through The University of Vermont (32773SUB52554/5R01HL142702-04)	93.838	-	(117)
Passed through The University of the West Indies (16479-02)	93.840	-	253,961
Passed through University of Alabama at Birmingham (000520064-SC001)	93.838	-	(11,038)
Passed through University of Alabama at Birmingham (000528511-SC001)	93.838	-	(951)
Passed through University of Alabama at Birmingham (000520064-SC001)	93.838	-	40,487
Passed through University of Alabama at Birmingham (000524666-SC-002)	93.838	-	220,004
Passed through University of Alabama at Birmingham (000530812-SC027)	93.837	-	25,540
Passed through University of Alabama at Birmingham (5R01HL120338-09)	93.837	-	16,772
Passed through University of Alabama at Birmingham (000540727-SC009)	93.839	-	17,628
Passed through University of Alabama at Birmingham (-)	93.838	-	61,688
Passed through University of Buffalo (R1349927/1R61HL16181801A1)	93.839	-	122,586
Passed through University of Michigan (SUBK00013403)	93.838	-	50,569
Passed through University of Washington (UWSC15230/PO-0100068798)	93.838	-	150,534
Passed through Versiti Wisconsin, Inc. (1001298-5-TULANE/5P01HL144457)	93.839	-	372
Passed through Versiti Wisconsin, Inc. (1001487-5-TULANE/5P01HL144457)	93.839	-	(960)
Passed through Versiti Wisconsin, Inc. (2001487-05-TULANE)	93.839	-	1,111
Passed through Weill Medical College of Cornell University (232125-22)	93.838	-	521
Passed through Westat, Inc. (6922-02-MHCIP-S001/OT2HL158287)	93.RD	40,309	406,355
Passed through Westat, Inc. (6793-01-RC001/OT2HL158287)	93.RD	-	277,462
Passed through Westat, Inc. (6922-02-MHCIP-S001)	93.RD	50,781	1,253,011
Passed through Westat, Inc. (6793-02-S007/6922-03-COVID-S00)	93.RD	426,535	910,883
Passed through Westat, Inc. (6922-03-COVID-S007/6793-02-A00)	93.RD	179,687	903,399
Passed through Westat, Inc. (-)	93.RD	-	67,894
NIH-National Human Genome Research Institute- Passed through University of Washington (UWSC13023)	93.172	-	82,034
NIH-National Institute of Allergy and Infectious Disease	93.855	1,444,464	15,053,296
NIH-National Institute of Allergy and Infectious Disease	93.RD	1,139,865	8,847,264
Passed through Children's Hospital Boston (GENFD0002340005/HHSN2722014000)	93.RD	-	2,742
Passed through Columbia University (3(GG017990-01)/5R01AI167740-)	93.855	-	269,345
Passed through Cytoagents, Inc. (PO 1002/R44AI157719/1RR44A)	93.855	-	6,076
Passed through Emmune, Inc. (TUL-HSC-56-22/23)	93.RD	-	118,197
Passed through Emory University (A734626/2P30AI050409-24)	93.855	-	60,244
Passed through Fred Hutchinson Cancer Research Center (0001164201/1R56AI179457-01)	93.855	-	484,478
Passed through Henley Ion LLC (TU-Roy 2023)	93.855	-	23,730
Passed through IT BIO, LLC (Need/5R44AI152709-03)	93.855	-	118,641
Passed through Immuno Technologies, Inc. (R44AI1676605)	93.RD	-	293,384
Passed through Institute for Clinical Research, Inc. (M07-LO-007-0704-01)	93.855	-	(79,970)
Passed through Kansas State University (A24-0142-S001)	93.855	-	14,565

(Continued)

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
NIH-National Institute of Allergy and Infectious Disease			
Passed through La Jolla Institute for Allergy and Immunology (5U19AI142790-05)	93.855	\$ -	\$ 279,160
Passed through Leidos Biomedical Research, Inc. (22CTA-DM0024/75N91019D00024)	93.RD	-	7,820
Passed through Louisiana State University and A&M College (PO-0000190399)	93.855	-	62,788
Passed through Northern Arizona University (1005255-01)	93.855	-	3,860
Passed through Northern Arizona University (1005255-02)	93.855	-	39,720
Passed through Northwestern University (600556971 TU/3R37AI094595-09S1)	93.855	-	(52,030)
Passed through Northwestern University (60062034 Tulane/5R37AI094595-1)	93.855	-	20,154
Passed through Population Council (SH2101/5 R01AI50324-02)	93.855	-	122,698
Passed through Population Council (SC2201/5R01AI150360-03)	93.855	-	128,842
Passed through Quality Biological, Inc. (PO#01199/PO#01407)	93.RD	-	120,397
Passed through Quality Biological, Inc. (PO01781)	93.RD	-	67,748
Passed through Quality Biological, Inc. (Tsk#TOASnhp095a/HHSN2722018000)	93.RD	-	41,172
Passed through RTI International (2-340-0217444-65954L)	93.855	-	258,185
Passed through Research Foundation of The City University of New York (CUNY) (CM00007865-01/5UG3AI169652-02)	93.855	-	31,178
Passed through Rutgers University (2911/PO#25394552)	93.855	-	196,262
Passed through Texas Biomedical Research Institute (21-04938.003/7T01AI34245-05)	93.855	-	(3,521)
Passed through The Scripps Research Institute (5-55021)	93.855	-	140,485
Passed through The Scripps Research Institute (GR000092/5U19AI135995-07)	93.855	-	98,013
Passed through The Scripps Research Institute (5-54785)	93.855	-	(2,276)
Passed through The Scripps Research Institute (5-55231)	93.855	-	51,554
Passed through The Scripps Research Institute (5-54991)	93.855	-	67,418
Passed through The Scripps Research Institute (NEED)	93.RD	-	418,781
Passed through The Scripps Research Institute (GR000142/5UM1 AI44462-05)	93.855	-	761,376
Passed through The University of Sydney (C15915)	93.RD	-	1,665
Passed through University of Alabama at Birmingham (000509729-011)	93.RD	-	2,048
Passed through University of Alabama at Birmingham (000537346-SP015-SC002)	93.855	-	5,417
Passed through University of Alabama at Birmingham (000520186-SC001)	93.855	-	48,521
Passed through University of Alabama at Birmingham (000537410-SC002)	93.855	-	78,244
Passed through University of Alabama at Birmingham (000522211-SC043)	93.855	-	36,895
Passed through University of California, Los Angeles (1440000087649/RAI153044A)	93.855	-	30,303
Passed through University of California, Los Angeles (1650 G LA471/5UM1AI106701-10)	93.RD	-	71,471
Passed through University of California, San Diego (126404101 (S9002517))	93.855	-	5
Passed through University of California, San Diego (126409537 (S9002538))	93.855	-	213,012
Passed through University of California, San Diego (706546)	93.855	-	298,645
Passed through University of Michigan (SUBK00020545/5R01AI155653-03)	93.855	-	15,673
Passed through University of North Carolina, Chapel Hill (5107154)	93.855	-	(7,575)
Passed through University of North Carolina, Chapel Hill (5127766/5R01AI151295-03)	93.855	-	47,282
Passed through University of North Carolina, Chapel Hill (5128304)	93.855	-	98,017
Passed through University of Oklahoma (2022-04)	93.855	-	75,384
Passed through University of Pennsylvania (577496/2-P30-AI-045008-21)	93.855	-	77,901
Passed through University of Pennsylvania (573844/5R01AI138782-04)	93.855	-	(17,512)
Passed through University of Pennsylvania (579336/5R01AI152765-03)	93.855	-	444,478
Passed through University of Pennsylvania (577440)	93.855	-	74,686
Passed through University of Pennsylvania (582580/5U01AI152960-02)	93.855	-	(3,573)
Passed through University of Pennsylvania (584754)	93.855	-	42,977
Passed through University of Pennsylvania (586483/1R01AI173095-01)	93.855	-	103,356
Passed through University of Pittsburgh (AWD00005836 (137822-1))	93.855	-	15,620
Passed through University of Washington (UWSC12936/57980)	93.855	-	159,954
Passed through Weill Medical College of Cornell University (223323-2/5P01AI29859-05)	93.855	-	31,382
Passed through Weill Medical College of Cornell University (230742-2/5P01AI29859-06)	93.855	-	640,977
Passed through ZabBio, Inc. (7063-Tulane/5R44AI141282-04)	93.855	-	137,944
Passed through fhi360 (PO# 17002339)	93.855	-	972,306
Passed through fhi360 (PO20002155)	93.855	-	(2,728)
Passed through fhi360 (PO20002534)	93.RD	-	(62)
Passed through fhi360 (PO20003039 # 3030)	93.855	-	(82,355)
Passed through fhi360 (PO20002345)	93.855	-	50
NIH-National Institute of Arthritis & Musculoskeletal and Skin Diseases	93.846	161,409	1,244,689
NIH-National Institute of Arthritis & Musculoskeletal and Skin Diseases	93.865	64,396	424,171
NIH-National Institute of Child Health & Human Development	93.310	96,675	238,210

(Continued)

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
NIH-National Institute of Child Health & Human Development	93.865	\$ 1,168,985	\$ 7,047,009
Passed through Boston College (5107091-1)	93.865	-	19,904
Passed through Gilead Sciences, Inc. (CO-US-104-0402 PO#11074877)	93.RD	-	33,728
Passed through Harvard University (114205-1436-5096818)	93.865	-	756
Passed through Harvard University (117267-0305-5115575)	93.865	-	5,978
Passed through Harvard University (117267-0305-512903)	93.865	-	(393)
Passed through Harvard University (117267-0334-5119046)	93.865	-	1,317
Passed through Harvard University (117267-0335-5125735)	93.865	-	2,950
Passed through Harvard University (117267-0336-5119048)	93.865	-	28,168
Passed through Harvard University (117267-0337-5125739)	93.865	-	258
Passed through Harvard University (117267-0405-5115575)	93.865	-	17,134
Passed through Harvard University (117267-0405-5121903)	93.865	-	50,846
Passed through Harvard University (117267-0434-5119046)	93.865	-	63,400
Passed through Harvard University (117267-0435-5125735)	93.865	-	3,118
Passed through Harvard University (117267-0436-5119048)	93.865	-	161,590
Passed through Harvard University (117267-0437-5125739)	93.865	-	11,781
Passed through Harvard University (117270-5112885)	93.865	-	24,514
Passed through New York University (F0998-56)	93.865	-	90
Passed through Rutgers University (3104/1UC2HD113039-01)	93.865	-	156,269
Passed through University of Alabama at Birmingham (000538651-SC020)	93.865	-	9,388
Passed through University of Minnesota (P008454953)	93.865	-	83,548
Passed through University of Minnesota (P009624053)	93.865	-	(14,046)
Passed through University of Utah (10046978-02)	93.865	-	16,965
Passed through Weill Medical College of Cornell University (213210 (WC227205-1)/5R01HD1)	93.865	-	211,699
Passed through Weill Medical College of Cornell University (213210/1R01HD103721-01A1)	93.865	-	(23,399)
Passed through Westat, Inc. (1UM2HD111076-01-SA007)	93.865	-	367,388
NIH-National Institute of Diabetes, Digestive & Kidney Disease	93.847	447,634	5,591,652
Passed through Brown University (2476)	93.847	-	39,130
Passed through Cedars-Sinai Medical Center (2342530)	93.847	-	54,736
Passed through Children's Hospital of Philadelphia (-)	93.847	-	6,910
Passed through LSU - Pennington Biomedical Research Center (P30DK072476-Tulane-01)	93.847	-	19,274
Passed through LSU - Pennington Biomedical Research Center (210185-Tulane-01)	93.847	-	32,539
Passed through University of Alabama at Birmingham (5U01DK115997)	93.847	-	44,963
Passed through University of Alabama at Birmingham (000538163-SC002)	93.847	-	46,483
Passed through University of Alabama at Birmingham (000541945-SC001)	93.847	-	37,458
Passed through University of Cincinnati (O12957-00006)	93.847	-	88,241
Passed through University of Florida (SUB00003500)	93.847	-	35,849
Passed through University of Pennsylvania (585234)	93.847	-	(285)
Passed through University of Southern California (SCON-00004033)	93.847	-	14,907
NIH-National Institute of Environmental Health Sciences	93.113	-	563,589
NIH-National Institute of Neurological Disorders & Stroke	93.853	255,015	2,284,571
Passed through Albany Medical College (207-465316-HB2)	93.853	-	10,506
Passed through Boston College (5106091-1/5R01NS040237)	93.853	-	72,403
Passed through Boston College (5111762-4)	93.853	-	73,314
Passed through Boston College (5111763-04)	93.853	-	587,581
Passed through Indiana University (9864/1R56NS129438-01A1)	93.084	-	130,239
Passed through Mayo Clinic-Rochester (TUL-260175-03)	93.853	-	1,586
Passed through Pennsylvania State University (S003051-DHHS)	93.853	-	21,193
Passed through Stream Biomedical, Inc. (PCL-1901-P)	93.853	-	(19,607)
Passed through University of Cincinnati (O12044-100723)	93.853	-	(14,080)
Passed through University of Pennsylvania (584408/5R01NS122570-02)	93.853	-	143,895
Passed through University of Texas Southwestern Medical Center (GMO 191006 PO#0000001611B)	93.853	-	19,400
NIH-National Institute on Deafness and Other Communication	93.173	-	280,394
NIH-National Institute Arthritic Musculoskeletal Skin	93.865	-	14,228
NIH-National Institute Arthritic Musculoskeletal Skin	93.846	-	2,381
NIH-National Institute Arthritic Musculoskeletal Skin	93.846	-	433,470
NIH-National Institute of Dental & Craniofacial Research	93.121	161,820	1,224,225
Passed through University of North Carolina, Chapel Hill (5125881)	93.121	-	39,893
Passed through University of North Carolina, Chapel Hill (5129440)	93.121	-	101,443

(Continued)

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
NIH-National Institute of General Medical Sciences	93.859	\$ 421,375	\$ 8,191,374
Passed through Arizona State University (17-107/1R01GM122082-01)	93.859	-	(9,477)
Passed through LSU - Pennington Biomedical Research Center (GM104940-0653-TU-01)	93.859	-	19,075
Passed through LSU - Pennington Biomedical Research Center (230128-Tulane-01)	93.859	-	1,137,325
Passed through LSU - Pennington Biomedical Research Center (SOM-23-01-900)	93.859	-	59,517
Passed through Louisiana State University Health Sciences Center (18-91-010-A4/5PG20GM121288-04)	93.859	-	(93,518)
Passed through Louisiana State University Health Sciences Center (18-91-009-A3/5PG20GM121288-04)	93.859	-	(5,962)
Passed through Louisiana State University Health Sciences Center (18-91-008-A3/5PG20GM121288-04)	93.859	-	(1,394)
Passed through Louisiana State University Health Sciences Center (18-91-008-A4/5P20GM121288-05)	93.859	-	(16,755)
Passed through Louisiana State University Health Sciences Center (18-19-009-A4/5P20GM121288-05)	93.859	-	(15,894)
Passed through Louisiana State University Health Sciences Center (23-91-009/2P20GM121288-06)	93.859	-	(2,290)
Passed through Louisiana State University Health Sciences Center (23-91-009-A1/PO# 00393619A)	93.859	-	10,131
Passed through Louisiana State University Health Sciences Center (23-91-008-A1/PO 00393618A)	93.859	-	17,116
Passed through Louisiana State University and A&M College (PO-0000237211)	93.859	-	12,364
Passed through Louisiana State University and A&M College (PO-0000244963)	93.859	-	15,393
Passed through Michigan State University (RC108058TU)	93.859	-	(903)
Passed through University of Mississippi Medical Center (SP14544-SB27)	93.859	-	5,185
Passed through University of Oklahoma Health Science Center (RS20221857-01)	93.859	-	5,410
NIH-National Institute of Mental Health	93.242	204,289	2,846,319
Passed through Boston College (5112691-3)	93.242	-	172,700
Passed through CrescentCare (1R01MH128049-01)	93.RD	-	4,177
Passed through Father Flanagan's Boys' Home (96470-A CON-00000223/GRT-00282)	93.242	-	51,966
Passed through Indiana University (8820-TU)	93.RD	-	104,466
Passed through Texas Biomedical Research Institute (22-04831.201/97059/5R01MH168)	93.242	-	5,791
Passed through The University of Chicago (AWD101971 (SUB00000834))	93.242	-	60,203
Passed through University of Maryland (5R01MH091363-14)	93.242	-	95,168
NIH-National Institute on Aging	93.866	2,536,846	14,238,116
Passed through National Bureau of Economic Research (4029F.28.00.18-Tulane)	93.866	-	34,897
Passed through Stream Biomedical, Inc. (ALZ-2001-P)	93.866	-	19,543
Passed through The Regents of the University of California - San Francisco (14174sc)	93.866	-	13,259
Passed through The University of Texas at San Antonio (1000005096)	93.866	-	96,951
Passed through University of Colorado Health Science Center (FY19.875.004/5P01AG032598-13)	93.866	-	161,410
Passed through University of Illinois - Chicago (19570)	93.866	-	11,111
Passed through University of Miami (OS00001041)	93.866	-	71,225
Passed through University of Minnesota (5R01AG069003-02/P009020704)	93.866	-	(1,554)
Passed through University of Tennessee (21-0144-TULN/21-4748-TULN)	93.866	-	(3,698)
Passed through University of Tennessee (21-4748-TULN/22-4373)	93.866	-	4,292
Passed through University of Tennessee (24-0196-TULN)	93.866	-	252,468
Passed through University of Tennessee (23-0901-TU/23-0212-TU/24-0901)	93.866	-	21,781
Passed through University of Wisconsin - Madison (3368)	93.866	-	39,811
Passed through Wake Forest University (2030-45116-11000002200)	93.866	-	13,750
NIH-National Institute on Alcohol Abuse and Alcoholism	93.273	-	1,628,909
Passed through Johns Hopkins University (2005778494)	93.273	-	23,373
Passed through Louisiana State University Health Sciences Center (18-22-009)	93.273	-	2
Passed through Louisiana State University Health Sciences Center (-)	93.273	-	(530)
Passed through Louisiana State University Health Sciences Center (5R01AA026531-05)	93.273	-	1,322
Passed through Louisiana State University Health Sciences Center (20-22-107-A3)	93.273	-	28,192
Passed through University of Illinois (112240-19497)	93.273	-	16,647
Passed through University of Louisville Research Foundation, Inc. (ULRF_22-0977-01)	93.273	-	15,237
Passed through University of Louisville Research Foundation, Inc. (ULRF_23-0540-01)	93.273	-	47,932
NIH-National Institute on Drug Abuse	93.279	-	462,311
NIH-National Institute on Drug Abuse	93.RD	-	20,345
Passed through Columbia University (2(GG017217-01)/5R01DA054553-03)	93.279	-	57,701
Passed through Eastern Virginia Medical School (S110661-02)	93.279	-	84,549
Passed through Eastern Virginia Medical School (S110666-01)	93.279	-	105,476
Passed through The George Washington University (20-S10/R01DA045773)	93.279	-	6,435
Passed through The Regents of the University of California - San Francisco (14960sc)	93.279	-	31,099
Passed through University of Georgia (SUB00002618)	93.279	-	(20,553)
Passed through University of Pittsburgh (AWD00004823 (137143-5))	93.279	-	43,113
Passed through University of Virginia (GR101932.SUB00000737)	93.279	-	14,858
Passed through University of Washington (UWSC15408/1R01DA058938-01)	93.279	-	77,217
Passed through University of Washington (UWSC14772/PO-0100020946)	93.279	-	12,603
Passed through University of Wisconsin - Madison (2295)	93.279	-	13,151
Passed through University of Wisconsin - Madison (2721)	93.279	-	61,755

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
NIH-Office of the Director	93.310	\$ 74,684	\$ 231,256
NIH-Office of the Director	93.351	38,053	14,949,594
NIH-Office of the Director	93.352	-	173,165
NIH-Office of the Director	93.855	12,236	1,521,217
Passed through Duke University (A032486 NOW ESC Pro00103455)	93.310	-	6,126
Passed through LSU - Pennington Biomedical Research Center (2020-054-Tulane-001)	93.310	-	5,904
Passed through LSU - Pennington Biomedical Research Center (-)	93.310	-	106,293
Passed through Regents of the University of California, Davis (A24-0652-S002)	93.351	-	3,549
Passed through University of Alabama at Birmingham (000519041-SC002)	93.310	-	511,514
Passed through University of Arkansas for Medical Sciences (54487-BREATHE)	93.310	-	4,349
US DEPARTMENT OF HEALTH AND HUMAN SERVICES- Passed through BioFire Defense, LLC (-)	93.RD	-	10,098
		<u>13,067,192</u>	<u>135,415,598</u>
Total Department of Health and Human Services			
DEPARTMENT OF ENERGY:			
US Department of Energy	81.049	-	861,357
US Department of Energy	81.086	-	169,145
Passed through Central Michigan University (F64698)	81.049	-	88,604
Passed through Clemson University (2649-219-2016511)	81.121	-	67,161
Passed through Harvard University (130298-5118071)	81.049	-	(164)
Passed through Sandia National Laboratories (PO 2354485)	81.RD	-	47,290
Passed through Thomas Jefferson University (080-19000-X18801)	81.086	-	68,212
Passed through Triad National Security/Los Alamos National Laboratory (CW31399/PO#EP148803)	81.RD	-	155,750
Passed through University of Delaware (UDR0000181)	81.135	-	158,937
		<u>-</u>	<u>1,616,292</u>
Total Department of Energy			
NATIONAL SCIENCE FOUNDATION:			
National Science Foundation	47.041	-	272,242
National Science Foundation	47.049	402,654	2,958,664
National Science Foundation	47.050	-	568,340
National Science Foundation	47.070	370,673	1,272,876
National Science Foundation	47.074	18,926	879,399
National Science Foundation	47.075	70,879	271,504
National Science Foundation	47.079	(2,789)	85,093
National Science Foundation	47.083	70,167	1,216,602
National Science Foundation	47.084	235,789	2,040,770
National Science Foundation	47.RD	11,000	118,378
Passed through Colorado School of Mines (401574-5804/PO# PO191116)	47.050	-	6,825
Passed through Computing Research Association (2021CIF-Tulane-17/2127309)	47.070	-	20,216
Passed through Computing Research Association (Year3-2021CIF-Tulane-Abramowitz)	47.070	-	86,546
Passed through Dillard University (-)	47.RD	-	(291)
Passed through Georgetown University (425337 GR42586 Yr1 Tulane New)	47.074	6,110	140,781
Passed through Georgia Institute of Technology (AWD-102145-G4)	47.RD	-	81,011
Passed through Levisonics, Inc. (-)	47.041	-	74,508
Passed through Louisiana Alliance for Minority Participation (NSF(2020-25)-LAMP-SA-10)	47.076	-	29,727
Passed through Louisiana Board of Regents (NSF(2020-25)-RII-Tulane)	47.083	-	142,053
Passed through Louisiana Board of Regents (LEQSF-EPS(2022)-LAMDASeed)	47.083	-	210
Passed through Louisiana Board of Regents (NSF(2023)-LAMDATr1A-27)	47.083	-	5,180
Passed through Louisiana Board of Regents (NSF(2023)-LAMDATrIB-15)	47.083	-	31,221
Passed through Louisiana Board of Regents (NSF(2023)-LINK-143)	47.083	-	7,000
Passed through Louisiana Board of Regents (NSF (2024)-SURE-306)	47.083	-	5,000
Passed through Louisiana Board of Regents (NSF(2024)-SURE-312)	47.083	-	(351)
Passed through Louisiana State University (-)	47.084	-	58,282
Passed through North Carolina State University (PAM-P17-002379-SA01)	47.074	-	91,392
Passed through Ohio State University (2118240)	47.070	-	421,474
Passed through Pennsylvania State University (S003478-NSF)	47.074	-	57,811
Passed through Rutgers University (2243/P.O. 25158373)	47.050	-	57,561
Passed through The Regents of the University of California, Merced (A21-0020-S001)	47.049	-	47,472

(Continued)

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
NATIONAL SCIENCE FOUNDATION			
Passed through The University of Texas at Dallas (22010857)	47.041	\$ -	\$ 10,341
Passed through University of Arkansas at Little Rock (103887-24Tulane/SPC-007485)	47.049	-	1,283
Passed through University of Louisiana at Lafayette (330221-05)	47.083	-	144,827
Passed through University of Washington (UWSC13503)	47.874	-	14,634
Passed through Woods Hole Oceanographic Institution, (WHOI) (A101655/81017400)	47.050	-	24,130
Total National Science Foundation		<u>1,183,410</u>	<u>11,242,711</u>
US DEPARTMENT OF STATE:			
US Agency for International Development-			
Passed through Cooperative for Assistance and Relief Everywhere (-)	98.RD	-	145,880
Passed through Mercy Corps (Tulane SCC 334005002)	98.001	-	225,609
Passed through PATH Vaccine Solutions - PVS (AID.574718-01706920-SUB_PAL)	98.001	-	181,613
Passed through Population Council (SR1716/AID-OAA-A-17-00018)	98.001	-	48,852
Passed through Population Council (SC2204/7200AA22CA00002)	98.001	-	18,020
Passed through Save the Children Federation, Inc. (999002410/72DFFP19LA00003)	98.001	530,118	742,904
Passed through Save the Children Federation, Inc. (-)	98.RD	-	165,075
Passed through University of North Carolina, Chapel Hill (7200AA18LA00008/AID-OAA-L-14)	98.RD	873,988	1,663,149
Passed through University of North Carolina, Chapel Hill (7200AA19LA00001/AID-OAA-L-14)	98.001	-	37,326
Total US Department of State		<u>1,404,106</u>	<u>3,228,428</u>
US DEPARTMENT OF DEFENSE:			
Defense Advanced Research Projects Agency	12.910	-	245,963
Naval Medical Logistics Command	12.RD	-	42,649
Passed through Vysnova Partners, Inc. (SC-N6264520D5005-F0117-Tulane)	12.340	-	(4,900)
Naval Medical Research Center	12.RD	-	25,281
US Army Corps of Engineers	12.630	-	95,109
US Army Corps of Engineers	12.RD	-	72,951
Passed through Arizona State University (-)	12.RD	-	392,363
US Army Medical Research	12.420	76,805	1,388,846
Passed through Indiana University (9191/2021-501/W15QKN-16-9-1002)	12.RD	-	8,494
Passed through Sloan Kettering Institute for Cancer Research (MSKSUB00000134)	12.420	-	(108,557)
Passed through University of Florida (SUB0003989)	12.420	-	72,960
Passed through University of Pittsburgh (AWD00006474-5)	12.RD	-	8,734
US Army Research Laboratory	12.431	-	243,252
US Department of Defense- Passed through Johns Hopkins University (2004745466)	12.RD	-	(48,485)
US Department of Defense- Passed through The Regents of The University of New Mexico (3RGU4/2019-389)	12.RD	-	338,406
US Department of Defense- Passed through University of Pittsburgh (0061688-4 PACT-0017 P00423263)	12.RD	-	17,230
US Office of Naval Research	12.300	-	255,264
US Office of Naval Research	12.RD	406,245	2,041,834
Passed through National Marrow Donor Registry Program (PO#1266905)	12.300	-	7,941
National Security Agency	12.RD	-	3,383
Total US Department of Defense		<u>483,050</u>	<u>5,098,718</u>
OTHER FEDERAL AGENCIES:			
Millennium Challenge Corporation	85.002	-	84,783
NASA Headquarters	43.001	132,833	360,402
Passed through Jet Propulsion Laboratory (1670041)	43.001	-	22,176
Passed through Louisiana Board of Regents (LEQSF-EPS(2022)-RAP-40)	43.008	-	(8,703)
Passed through Old Dominion University Research Foundation (23-114-100956-010)	43.001	-	40,079
Passed through Planetary Science Institute (1754-TU)	43.001	-	17,330
Passed through Smithsonian Institution Traveling Exhibition Service (20-SUBC-440-0000-448023)	43.001	-	9,366
Passed through University of Colorado Boulder (1560750)	43.001	-	444
NATIONAL AERONAUTICS & SPACE ADMINISTRATION- Passed through Louisiana State University and A&M College (PO-0000244065)	43.008	-	6,000
NATIONAL AERONAUTICS & SPACE ADMINISTRATION- Passed through Woods Hole Oceanographic Institution (WHOI) (A101578)	43.001	-	78,103
US Department of Agriculture	10.001	11,526	1,256,924

(Continued)

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
OTHER FEDERAL AGENCIES:			
US Department of Agriculture	10.217	\$ -	\$ 73,936
US Department of Agriculture	10.310	129,221	250,369
Passed through Indiana University (BL-4024006)	10.310	-	(12,297)
Passed through Louisiana State University Agricultural Center (PO-0000209613)	10.025	-	66,749
Passed through Louisiana State University Agricultural Center (PO-0000250314)	10.025	-	7,022
Passed through Research Corporation (28364 SA-MZT-2021-041-00011)	10.001	10,581	16,448
Passed through Research Corporation (29004)	10.001	-	8,968
Passed through Research Corporation (29019)	10.001	-	14,706
Passed through University of Florida (SUB00003841/2023-67015-40544)	10.310	-	11,047
US Department of Commerce - Economic Development Administration-			
Passed through New Orleans BioInnovation Center, Inc. (BBBRCP1-GCHSC3/ED22HDQ3070012)	11.307	-	1,792
US Department of Commerce - National Oceanic and Atmospheric Administration	11.451	-	88
Passed through Louisiana State University and A&M College (PO-0000062561)	11.417	-	12,872
Passed through Louisiana State University and A&M College (PO-0000237524)	11.417	-	2,951
Passed through National Audubon Society, Inc. (-)	11.451	-	34,485
Passed through University of Maryland (SA075291370_PO130219)	11.478	-	49,529
US Department of Education	84.305C	1,296,398	2,166,625
US Department of Education	84.305H	-	(1,030)
US Department of Housing and Urban Development	14.RD	-	242,428
Passed through City of New Orleans (PO#21011/7588)	14.RD	-	32,293
Passed through University of Louisiana at Lafayette (340188-01)	14.228	-	(35,536)
Passed through University of Louisiana at Lafayette (340499-01)	14.228	-	888,907
US Department of Justice	16.045	-	29,148
US Department of Justice	16.839	70,010	258,467
Passed through Social and Environmental Entrepreneurs, Inc. (-)	16.RD	-	916
US Department of Labor- Passed through Management and Training Corporation (MTC) (-)	17.RD	-	35,817
US Department of Treasury- Passed through Louisiana State University (PO-0000189254)	21.015	-	10,906
US Department of Treasury- Passed through The Water Institute of the Gulf (CPRA-2020-COE-MB)	21.015	-	26,070
US Department of the Interior - National Park Service	15.945	-	2,570
US Department of the Interior - US Geological Survey	15.808	-	71,337
Passed through L3HARRIS (140D0423C0025)	15.RD	-	200,810
Passed through Lesley University (3-1133A)	15.684	-	1,142
Passed through Louisiana State University and A&M College (PO-0000240176)	15.820	-	20,383
Passed through Texas A&M University (M2103446)	15.923	-	(13,066)
US Environmental Protection Agency	66.509	112,326	389,949
Passed through Lake Pontchartrain Basin Foundation (MX00D88819)	66.475	-	35,987
Passed through Michigan State University (RC115533TEF)	66.511	-	38,137
Veterans Administration Medical Center	64.RD	-	749,614
Total Other Federal Agencies		<u>1,762,895</u>	<u>7,557,443</u>
Total Research and Development - Cluster		<u>17,900,652</u>	<u>164,159,190</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Center for Disease Control and Prevention	93.262	-	135,914
Passed through City of New Orleans (K24-0030/Brass 5664)	93.084	-	29,602
Passed through Louisiana Office of Public Health (2000485892/589201)	93.940	-	260
Passed through Louisiana Office of Public Health (2000485900/590001)	93.940	-	218
Passed through Louisiana Office of Public Health (2000494908)	93.945	-	(16,433)
Passed through Louisiana Office of Public Health (2000746022)	93.940	-	239,631
Passed through Louisiana Office of Public Health (2000754517)	93.940	-	136,682
Passed through Louisiana Office of Public Health (2000766742)	93.217	-	189,839
Passed through University of Texas Health Science Center (SA00001315/ATHN2020CDC-VI-03)	93.080	-	9,948
Passed through University of Texas Health Science Center (SA00001315)	93.080	-	18,877
DHHS - Administration for Children and Families-			
Passed through Louisiana Department of Education (PO# 2000457317)	93.575	-	727
Passed through Louisiana Department of Education (PO# 2000673167)	93.575	121,028	139,440
Passed through Louisiana Department of Education (PO# 2000787502)	93.575	641,873	984,262
Passed through Louisiana Department of Education (PO# 2000826775)	93.575	542,464	768,484

(Continued)

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DHHS - Health Resources and Services Administration	93.110	\$ -	\$ 699,881
DHHS - Health Resources and Services Administration	93.342	-	248,050
DHHS - Health Resources and Services Administration	93.493	-	5,522
DHHS - Health Resources and Services Administration	93.516	74,092	901,683
DHHS - Health Resources and Services Administration	93.732	326,990	1,417,024
DHHS - Health Resources and Services Administration	93.884	-	657,059
DHHS - Health Resources and Services Administration	93.918	-	516,459
Passed through City of New Orleans (PO#21224/3611-02343)	93.914	-	237,794
Passed through The Regents of the University of California-Irvine (2019-3761/5U1QHP287424-07-00)	93.969	-	63,301
Passed through University of Texas Health Science Center (SA0002460)	93.110	-	21,933
DHHS - Substance Abuse & Mental Health Service Administration	93.243	125,914	577,761
Passed through The Regents of the University of California - San Francisco (13336sc/5H79SM085074-02)	93.243	-	44,255
Passed through The Regents of the University of California - San Francisco (5H79SM085074-03)	93.243	-	72,132
Passed through United Way of Southeast Louisiana (#001)	93.U93	-	64,474
US DEPARTMENT OF HEALTH AND HUMAN SERVICES- Passed through City of New Orleans (-)	93.550	-	234,978
US DEPARTMENT OF HEALTH AND HUMAN SERVICES- Passed through City of New Orleans (-)			
Louisiana Department of Education (2000/15168)	93.575	-	49,267
Total Department of Health And Human Services		<u>1,832,361</u>	<u>8,449,024</u>
DEPARTMENT OF HOMELAND SECURITY:			
Federal Emergency Management Agency			
Passed through Governor's Office of Homeland Security & Emergency (PW4982)	97.036	-	422,122
Passed through Governor's Office of Homeland Security & Emergency (9724(U042))	97.036	-	754,803
Passed through Governor's Office of Homeland Security & Emergency (19631(T000))	97.036	-	931,295
Passed through Governor's Office of Homeland Security & Emergency (3975(U019))	97.036	-	940,847
Passed through Governor's Office of Homeland Security & Emergency (8155(U039))	97.036	-	1,252
Passed through Governor's Office of Homeland Security & Emergency (9856(U073))	97.036	-	2,371
Passed through Governor's Office of Homeland Security & Emergency (9868(U075))	97.036	-	5,851
Passed through Governor's Office of Homeland Security & Emergency (10357(U069))	97.036	-	10,828
Passed through Governor's Office of Homeland Security & Emergency (10436(U074))	97.036	-	440
Passed through Governor's Office of Homeland Security & Emergency (10488(U068))	97.036	-	7,767
Passed through Governor's Office of Homeland Security & Emergency (4611(PW1959))	97.036	-	(927)
COVID-19 Passed through Governor's Office of Homeland Security & Emergency (4484(PW77))	97.036	-	13,745
COVID-19 Passed through Governor's Office of Homeland Security & Emergency (4484(PW123))	97.036	-	1,092,118
COVID-19 Passed through Governor's Office of Homeland Security & Emergency (4484(PW167))	97.036	-	300,598
COVID-19 Passed through Governor's Office of Homeland Security & Emergency (4484(PW176))	97.036	-	330,776
COVID-19 Passed through Governor's Office of Homeland Security & Emergency (4484(PW326))	97.036	-	-
COVID-19 Passed through Governor's Office of Homeland Security & Emergency (4484(PW347))	97.036	-	4,166
Total Federal Emergency Management Agency		<u>-</u>	<u>4,818,052</u>
STUDENT FINANCIAL ASSISTANCE-Cluster:			
DEPARTMENT OF EDUCATION:			
US Department of Education	84.007	-	(152,914)
US Department of Education	84.033	-	2,589,775
Federal Pell Grant Program	84.063	-	4,744,250
Federal Direct Loan Program	84.268	-	132,684,334
Total Student Financial Assistance-Cluster		<u>-</u>	<u>139,865,445</u>
DEPARTMENT OF EDUCATION:			
US Department of Education	84.015A	-	131,082
US Department of Education	84.047A	-	589,422
US Department of Education	84.305S	36,188	149,939
US Department of Education	84.423A	2,224,804	2,820,710
Total Department of Education		<u>2,260,992</u>	<u>143,556,598</u>

(Continued)

TULANE UNIVERSITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

Description (Pass-Through Grant Number)	Contract/ALN	Flow to Subrecipients	Federal Expenditures
OTHER:			
Corporation for National Service	94.013	\$ -	\$ 86,004
National Endowment for the Arts	45.024	52,093	80,892
National Endowment for the Humanities	45.160	-	26,678
National Endowment for the Humanities	45.169	-	15,798
National Science Foundation	47.076	-	226,858
Passed through University of St. Thomas, Minnesota (2020-55-002)	47.074	-	2,292
US Agency for International Development	98.001	-	1,491,748
Passed through University of North Carolina, Chapel Hill (5130082/7200AA23CA00023)	98.U98	-	103,975
US Department of Commerce - National Institute of Standards and Technology	11.617	-	120,047
US Department of Justice	16.524	6,270	202,538
Passed through City of New Orleans (K21-248 K21-249 K21-264 K22-32)	16.839	-	(8,105)
Total Other		<u>58,363</u>	<u>2,348,725</u>
TOTAL NON-RESEARCH AND DEVELOPMENT		<u>\$ 4,151,716</u>	<u>\$ 159,172,399</u>
TOTAL RESEARCH AND DEVELOPMENT—Cluster		<u>\$ 17,900,652</u>	<u>\$ 164,159,190</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 22,052,368</u>	<u>\$ 323,331,589</u>

See notes to Schedule of Expenditures of Federal Awards.

(Concluded)

TULANE UNIVERSITY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Tulane University (the "University") and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the consolidated financial statements. Federal direct programs are presented by federal department and by individual federal award. Federal pass-through programs are presented by the entity through which the University received the federal financial assistance. Full Assistance Listing Numbers ("ALN") and pass-through numbers are included in the Schedule when available.

The University participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the University has not complied with rules and regulations governing the grants, refund of any money received may be required and the collectability of any related receivable as of June 30, 2024, may be impaired.

2. DE MINIMIS COST RATE

The University has not elected to use the 10% de minimis cost rate as covered in §200.414(f) Indirect (F&A) costs of the Uniform Guidance.

3. FEDERAL LOAN PROGRAM

The federal student loan program listed below is administered directly by the University and balances and transactions relating to this program is included in the University's consolidated financial statements. The balance of the loans outstanding as of June 30, 2024 consists of:

	ALN Number	During Fiscal Year 2024	Outstanding Balance at June 30, 2024
Department of Education—Federal Perkins Loan Program	84.038	\$ <u>-</u>	\$ <u>9,460,996</u>

4. FEDERAL DIRECT LOAN PROGRAM

During the year ended June 30, 2024, the University processed no new loans under the Federal Direct Student Loans. Under Federal Direct Student Loans, loans are provided to eligible borrowers and parents directly by the federal government through a private education lending organization.

5. NEGATIVE EXPENSES

The negative amounts shown in the Schedule of Expenditures of Federal Awards resulted from adjustments or credits made in the normal course of business to amounts reported as expenditures in prior fiscal years.

* * * * *

TULANE UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2024

Part I—Summary of the Auditor’s Results

Financial Statements

Type of auditor’s report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
• Material weakness(es) identified?	<u> </u>	Yes	<u> X </u> No
• Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u> None Reported
Noncompliance material to financial statements noted?	<u> </u>	Yes	<u> X </u> No

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	<u> </u>	Yes	<u> X </u> No
• Significant deficiency(ies) identified?	<u> X </u>	Yes	<u> </u> None Reported

Type of auditor’s report issued on compliance for major programs:	<u>Unmodified</u>		
Any audit findings disclosed that are required to be reported in accordance with §200.516 of the Uniform Guidance	<u> X </u>	Yes	<u> </u> No

Identification of Major Programs

	ALN		
Student Financial Assistance Cluster	Various		
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000		
Auditee qualified as low-risk auditee?	<u> X </u>	Yes	<u> </u> No

Part II—Financial Statement Findings Section

No matters are reportable.

Part III—Federal Award Findings and Questioned Costs Section

FINDING 2024-001 Significant Deficiency in Internal Control over Compliance and Noncompliance – Special Test #3 - Disbursements (Credits)

Federal Program(s): Student Financial Assistance Cluster

Assistance Listing Number(s): various

Criteria: Per the Uniform Grant Guidance Compliance Supplement, the institution is required to pay resulting credit balances directly to the student or parent borrower within 14 days after (1) the first day of class of a payment period if the credit balance occurred on or before that day, or (2) the balance occurred if that was after the first day of class.

Condition/Context: During testing of the disbursement’s requirement of the SFA Cluster, 10 out of 58 instances of credit balances were identified in the fiscal year 2024 SEFA and were determined to be returned to the student or parent borrower subsequent to the 14-day requirement. This is not a repeat finding.

Cause: The University appropriately reviews each credit disbursement in detail and works with the student or parent borrower to timely resolve any credits. However, given the volume of processing during peak times of aid, the University did not resolve these within the required timeline.

Effect: Failure to return Title IV credit balances in a timely manner resulted in non-compliance with federal regulations and could result in potential financial penalties and loss of Title IV funding eligibility.

Questioned Costs: None.

Recommendation: We recommend that the university implement a robust monitoring system to ensure that Title IV credit balances are returned within the required timeframe.

Views of Responsible Officials: See Corrective Action Plan.

Office of the University Controller

FINDING 2024-001 Significant Deficiency in Internal Control over Compliance and Noncompliance – Special Test #3 - Disbursements (Credits)

Management's Views and Corrective Action Plan

Management acknowledges that while the majority of Title IV credit balance disbursements were made on a timely basis, certain transactions were not. Therefore, for the year ended June 30, 2025, the Student Accounts Receivable department has assigned additional resources, including a second account analyst to assist with Title IV credit balance disbursements during high-volume periods. Additionally, managers are monitoring workload and providing direct assistance when needed with prioritization of Title IV credit balance disbursements above non-Title IV credit balance disbursements. These procedures will be implemented by the Director of Student Accounts Receivable by the end of the fiscal year ended June 30, 2025.