

# Tulane University

Schedule of Expenditures of Federal Awards  
for the Year Ended June 30, 2021, and  
Independent Auditors' Reports

# TULANE UNIVERSITY

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**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**

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, the consolidated financial statements (the "financial statements") of Tulane University (the "University"), which comprise the statement of financial position as of June 30, 2021, and the related 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 4, 2021.

**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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

Deloitte & Touche LLP

November 4, 2021



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

We have audited Tulane University'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 each of the University's major federal programs for the year ended June 30, 2021. 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.

**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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of University's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## **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 University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

## **Other Information**

We have audited the consolidated financial statements of the University as of and for the year ended June 30, 2021 and have issued our report thereon dated November 4, 2021, which contained an unmodified opinion on those consolidated 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 and financial responsibility ratio supplemental schedule on page 20 are presented for purposes of additional analysis as required by the Uniform Guidance and Title 34 U.S. *Code of Federal Regulations Part 668, Student Assistance General Provisions*, and are 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte & Touche LLP

November 4, 2021

# TULANE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

Description (Pass-Through Grant Number)	Contract/ ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
Department of Health and Human Services:			
Center for Disease Control and Prevention	93.945	\$ 10,305	\$ 132,603
Center for Disease Control and Prevention	93.RD	-	425,346
Passed through CDC Foundation (41110)	93.421	-	249,351
Passed through Louisiana State University Health Sciences Center (PH-20-111-005)	93.898	-	5,974
Passed through Vysnova Partners, Inc. (3034-001/3045/SC-2017-3034-TU)	93.RD	4,975	9,914
Passed through Vysnova Partners, Inc. (Code 3061/SC75D30120C08405)	93.283	-	583,588
Passed through Vysnova Partners, Inc. (SC-2018-3045-TU)	93.RD	79,744	85,021
Passed through BioFire Defense, LLC (-)	93.RD	-	2,966
Passed through Emory University (17UH7MC30772)	93.110	-	(1,704)
Passed through Emory University (A392784)	93.110	-	53,481
Passed through Louisiana Office of Public Health (2000402172)	93.110	-	4,809
DHHS-Substance Abuse & Mental Health Services Adm Passed through Georgetown University (GR413644-TU)	93.243	-	52,939
DHHS-Substance Abuse & Mental Health Services Adm Passed through The Regents of the University of California (9809sc)	93.243	-	91,845
DHHS-Agency for Healthcare Research and Quality	93.226	-	22,794
Passed through The University of Chicago (FP071579-01-PR)	93.226	-	20,075
DHHS-Biomedical Advanced Research and Development Authority Passed through Duke University (126/ACTIV-1)	93.360	-	14,879
DHHS-Biomedical Advanced Research and Development Authority Passed through Mapp Biopharmaceutical, Inc. (PO#3186/Sub#2020-7076-0001)	93.360	-	79,021
DHHS-Biomedical Advanced Research and Development Authority Passed through Regeneron Pharmaceuticals, Inc / PAREXEL International (R10933-10987-COV-2066)	93.RD	-	88,688
DHHS-Biomedical Advanced Research and Development Authority Passed through Regeneron Pharmaceuticals, Inc / PAREXEL International (R10933-10987-COV-2067)	93.RD	-	104,364
DHHS-Biomedical Advanced Research and Development Authority Passed through Regeneron Pharmaceuticals, Inc (6R88-COV-2040/2020-516)	93.RD	-	23,942
NIH-National Center on Minority Health and Health Passed through Xavier University of Louisiana (-)	93.307	-	15,795
NIH-National Center on Minority Health and Health Passed through Xavier University of Louisiana (-) (20-211461-001)	93.307	-	1,862
NIH-National Center on Minority Health and Health Passed through Xavier University of Louisiana (20-211461-002)	93.307	-	10,141
NIH-National Center on Minority Health and Health Passed through Xavier University of Louisiana (26-211461-000)	93.307	-	14,373
NIH-National Institute of Biomedical Imaging & Bioengineering	93.286	28,712	377,776
NIH-John E. Fogarty International Center	93.989	59,438	259,249
Passed through University of Pittsburgh (AWD00003697(135761-1))	93.989	-	46,916
Passed through University of North Carolina, Chapel Hill (5108726)	93.989	-	28,156
Passed through University of North Carolina, Chapel Hill (5120454)	93.989	-	5,500
Passed through University of Sciences, Techniques and Technologies (USTBTULC/U2RTW03/5U2RTW010673)	93.989	-	13,923
Passed through University of Sciences, Techniques and Technologies (USTTBATEF/U2RTW04/5U2RTW010673)	93.989	-	40,623
Passed through Vanderbilt University (VUMC75677)	93.989	-	36,641
NIH-National Center for Advancing Translational Sciences	93.310	25,509	74,789
Passed through AxoSim Technologies, LLC (SUB-12702/R42-TR001270)	93.350	285,921	625,741
Passed through University of Alabama at Birmingham (000508606-003)	93.350	-	(1,295)
Passed through University of Alabama at Birmingham (000510876-001)	93.350	-	(524)
Passed through University of Alabama at Birmingham (000520679-008)	93.350	-	88,620
Passed through University of Alabama at Birmingham (000524523-001)	93.350	-	111,734
Passed through University of North Texas Health Science Center (RF50059-2020-0367)	93.350	-	24,224
Passed through University of Pittsburgh (0056727 (133615-1))	93.350	-	(41,505)
NIH-National Institute of Nursing Research Passed through University of Arkansas (UA2021-221)	93.361	-	4,386
NIH-National Cancer Institute	93.393	181,903	977,152
NIH-National Cancer Institute	93.394	143,399	1,428,540
NIH-National Cancer Institute	93.395	-	44,259
NIH-National Cancer Institute	93.396	22,789	3,191,005
NIH-National Cancer Institute	93.398	-	29,286

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# TULANE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

Description (Pass-Through Grant Number)	Contract/ ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
Department of Health and Human Services			
Passed through Louisiana State University Health Sciences Center (19-91-007/5R21CA223119-02)	93.394	\$ -	\$ 2,619
Passed through NRG Oncology Foundation, Inc. (-)	93.395	-	11,554
Passed through NRG Oncology Foundation, Inc. (-)	93.RD	-	3,000
Passed through NRG Oncology Foundation, Inc. (NRG-Sartor-GY7)	93.395	-	6,995
Passed through NRG Oncology Foundation, Inc. (TU-Yr 1)	93.395	-	301
Passed through Oregon Health Science University (1013080_SWOG_Tulane)	93.RD	-	82
Passed through University of Florida (UFDSP00011697)	93.393	94,210	337,343
Passed through University of Maryland (1903427 #2610)	93.393	-	69,746
Passed through Wayne State University (WSU20117)	93.RD	-	3,722
Passed through Westat, Inc. (10272)	93.RD	-	68
Passed through Mount Sinai Medical Center of Florida, Inc. (UH3AT009149)	93.213	-	24,940
NIH-National Eye Institute	93.867	-	592,655
Passed through Emory University (PO# A2575594)	93.867	-	7,662
Passed through University of Nebraska Medical Center (-)	93.867	-	76,630
NIH-National Heart, Lung, Blood Institute	93.837	101,221	4,422,567
NIH-National Heart, Lung, Blood Institute	93.838	236,873	2,775,275
NIH-National Heart, Lung, Blood Institute	93.840	-	365,022
Passed through BloodCenter of Wisconsin, Inc. (0263-81148)	93.839	-	(175)
Passed through Brigham and Women's Hospital (110620)	93.837	-	(2,427)
Passed through Brigham and Women's Hospital (120938)	93.837	-	87,657
Passed through Institute of Nutrition of Central America y Panama (5U01HL138647-03-02)	93.840	-	16,087
Passed through Massachusetts General Hospital (A5332/5U01HL123336-02)	93.837	-	20,491
Passed through Northwestern University (5R01HL126117-04)	93.837	-	(6,063)
Passed through Northwestern University (5R01HL126117-05)	93.837	-	(2,149)
Passed through Northwestern University (60039432TUL)	93.837	-	20,851
Passed through Northwestern University (60040922 TU)	93.837	-	2,902
Passed through Northwestern University (60045563 TU)	93.837	-	4,048
Passed through Northwestern University (60053373TUL)	93.837	-	8
Passed through Northwestern University (60057351 TULANE)	93.837	-	31,522
Passed through Rutgers University (SUB00000045/814216)	93.839	-	1,007
Passed through Temple University (258463-TULANE/5R01HL130233-04)	93.837	-	400
Passed through Temple University (262609-02-TULANE/6R01HL1411132)	93.837	-	369,872
Passed through Temple University (5R01HL141132-02)	93.837	-	49,440
Passed through The University of the West Indies (UG3HL152373)	93.840	-	186,175
Passed through The University of Vermont (32773SUB52554/1R01HL142702-01)	93.838	-	208,606
Passed through University of Alabama at Birmingham (000503570-040 A02)	93.837	-	8,241
Passed through University of Alabama at Birmingham (000514640-SP004-002)	93.838	-	36,799
Passed through University of Alabama at Birmingham (000520064-SC001)	93.838	-	46,281
Passed through University of Alabama at Birmingham (000524666-SC002)	93.838	-	21,878
Passed through University of Alabama at Birmingham (000527594-SC001)	93.838	-	26,485
Passed through University of Buffalo (R1186472)	93.837	-	32,835
Passed through University of Central Florida Board of Trustees (22206105-01/7R01HL141045-02)	93.837	-	39,896
Passed through University of Michigan (SUBK00013403)	93.838	-	10,596
Passed through University of Pittsburgh (CNVA00061418 (131763-1))	93.838	-	17,452
Passed through University of Rochester (417066G/GR510643)	93.837	-	(101)
Passed through University of Virginia (GB10298 152688)	93.837	-	(5,450)
Passed through University of Washington (UWSC9712)	93.837	-	(11,621)
Passed through Versiti Wisconsin, Inc. (1001298-5-TULANE/5P01HL144457)	93.839	-	1,531
NIH-National Human Genome Research Institute Passed through Redeemer's University (-)	93.310	-	88,809
NIH-National Human Genome Research Institute Passed through Johns Hopkins University (-)	93.RD	-	(55)
NIH-National Institute of Allergy and Infectious Disease	93.855	2,164,553	8,015,943
NIH-National Institute of Allergy and Infectious Disease	93.RD	100,000	10,067,080
Passed through Arizona State University (-)	93.855	-	45,737
Passed through Arizona State University (ASUB00000530)	93.855	-	(3,517)
Passed through Beth Israel Deaconess Medical Center (-)	93.RD	-	10,242
Passed through Children's Hospital Boston (GENFD0001330956/HHSN2722014000)	93.RD	-	2,465
Passed through Colorado State University (G-01233-1/R01AI123234-02)	93.855	-	(5,662)
Passed through Columbia University-The Aaron Diamond AIDS Research (1 (GG015865-01)/6R01AI145645)	93.855	-	67,546

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# TULANE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

Description (Pass-Through Grant Number)	Contract/ ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
Department of Health and Human Services:			
Passed through Duke University (A032383/A032376/1P01AI129859-0)	93.855	\$ -	\$ 252,724
Passed through Emory University (A234852/5U19AI051731-17)	93.855	-	17,200
Passed through Emory University (A367396/5U19AI051731-19)	93.855	-	41,964
Passed through Enable Biosciences, Inc (LyneP1/1R43AI142936-01)	93.855	-	9,592
Passed through fhi360 (PO17002339)	93.855	-	418,513
Passed through fhi360 (PO20002142)	93.855	-	57,184
Passed through fhi360 (PO20002155)	93.855	-	34,690
Passed through fhi360 (PO20002345)	93.855	-	529
Passed through fhi360 (PO20002404)	93.RD	-	275,244
Passed through fhi360 (PO20002534)	93.RD	-	338,444
Passed through fhi360 (PO20003039 #3030)	93.855	-	1,405,793
Passed through fhi360 (PO20003169)	93.855	-	1,019,879
Passed through Institute for Clinical Research, Inc. (M07-LO-007-0704-01)	93.855	-	10,084
Passed through Integrated Biotherapeutics, Inc. (R42-Anthrax/5R42AI122666-04)	93.855	-	93,036
Passed through Johns Hopkins University (2005008420/1R01AI155346-01)	93.855	-	4,357
Passed through Kansas State University (A20-0540-S002)	93.855	-	42,654
Passed through La Jolla Institute for Allergy and Immunology (27909-01-112-408)	93.855	-	10,855
Passed through La Jolla Institute for Allergy and Immunology (27909-02-112-408)	93.855	-	423,514
Passed through La Jolla Institute for Allergy and Immunology (27909-03-112-408)	93.855	-	17,227
Passed through Leidos Biomedical Research, Inc. (21CTA-DM00007/20-0006)	93.RD	-	3,158
Passed through Louisiana State University Health Sciences Center (18-17-103-A2)	93.855	-	1,926
Passed through Louisiana State University Health Sciences Center (18-17-103-A3)	93.855	-	9,001
Passed through Northwestern University (60040626 TUL/UMI1A1120184-05)	93.855	-	148,626
Passed through Northwestern University (60047274 TULU/5R37AI094595-09)	93.855	-	278,554
Passed through Northwestern University (60056971 TU/3R37AI094595-09S1)	93.855	-	59,885
Passed through Population Council (SH2101/5 R01AI50324-02)	93.855	-	64,056
Passed through PPD Development, LP (ACTIV-2/A5401)	93.RD	-	2,267
Passed through Quality Biological, Inc. (PO00461 Awd#HHSN272201800007C)	93.RD	-	29,456
Passed through Regents of the University of California, Davis (201303042-04/A14-0012S005)	93.855	-	(17)
Passed through RTI International (2-340-0217444-65954L/1R61AT149)	93.855	-	36,741
Passed through The Scripps Research Institute (5-54178)	93.855	-	202,214
Passed through The Scripps Research Institute (5-54254)	93.855	-	391,501
Passed through The Scripps Research Institute (5-54429)	93.855	-	81,546
Passed through The Scripps Research Institute (5-54503)	93.855	-	30,594
Passed through The Scripps Research Institute (5-57704)	93.RD	-	(1)
Passed through The Scripps Research Institute (5-57714/HHSN272201400048C)	93.RD	-	(2)
Passed through University of Alabama at Birmingham (000500918-T013-004)	93.RD	-	(46)
Passed through University of Alabama at Birmingham (000524050-T004-004)	93.RD	-	(59)
Passed through University of Alabama at Birmingham (00524050-T009-003)	93.RD	-	1,865
Passed through University of California, San Diego (126404101 (S9002517))	93.855	-	8,066
Passed through University of California, San Diego (126404101)	93.855	-	4,382
Passed through University of California, San Diego (126409537 (S9002538))	93.855	-	149,093
Passed through University of California, San Diego (126409537)	93.855	-	10,931
Passed through University of Louisiana at Lafayette (PO#2101387)	93.RD	-	43,427
Passed through University of North Carolina, Chapel Hill (5107154)	93.855	-	135,221
Passed through University of North Dakota (UND0024649-S1)	93.855	-	6,279
Passed through University of Pennsylvania (564508/5P30AI045008-20)	93.855	-	(7,341)
Passed through University of Pennsylvania (566024/5R01AI118691-05)	93.855	-	(637)
Passed through University of Pennsylvania (573844/5R01AI138782-04)	93.855	-	405,438
Passed through University of Pennsylvania (577440/PO #4363541)	93.855	-	70,949
Passed through University of Pennsylvania (577496/2-P30-AI-045008-21)	93.855	-	99,920
Passed through University of Pennsylvania (579336/5R01AI152765-02)	93.855	-	127,331
Passed through University of Pennsylvania (580695/ 1U01AI152960-01)	93.855	-	35,429
Passed through University of Sciences, Techniques and Technologies (USTTB-TULC/3U19AI129387-04S1)	93.855	-	30,915
Passed through University of Sciences, Techniques and Technologies (USTTB-TULC/3U19AI129387-03S1)	93.RD	-	(75)
Passed through University of Washington (UWSC11549/BPO44441)	93.855	-	59,074
Passed through University of Washington (UWSC11549/BPO50459)	93.855	-	5,634
Passed through Weill Medical College of Cornell University (212095-02/5 P01 AI129859-02)	93.855	-	371,552
Passed through Weill Medical College of Cornell University (212095-09/5 P01 AI129859-02)	93.855	-	84,708

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# TULANE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

Description (Pass-Through Grant Number)	Contract/ ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
Department of Health and Human Services:			
Passed through ZabBio, Inc. (7063-Tulane/5R44AI141282-04)	93.855	\$ -	\$ 17,423
Passed through Zalgen Labs, LLC (-)	93.855	-	11,082
NIH-National Institute of Biomedical Imaging & Bioenginee	93.286	-	32,696
NIH-National Institute of Child Health & Human Developmnt	93.865	1,255,503	6,339,428
Passed through BioAesthetics Corporation (NIH_R43HD102296_SUB_TUL)	93.865	-	2,110
Passed through Boston College (5107091-1)	93.865	-	62,263
Passed through Duke University (257758 Task #02)	93.865	-	15,141
Passed through Gilead Sciences, Inc. (CO-US-104-0402 PO#11074877)	93.RD	19,501	60,606
Passed through Harvard School of Public Health (114243-5097817)	93.865	-	12,394
Passed through Harvard University (-)	93.865	-	142,398
Passed through Harvard University (114205-1436-5096818)	93.865	-	(378)
Passed through Harvard University (117267-0134-5119046)	93.865	-	42,775
Passed through Harvard University (117267-0136-5119048)	93.865	-	185,974
Passed through Johns Hopkins University (2004481691)	93.865	-	31,631
Passed through New York University (F8729-02)	93.865	-	62,280
Passed through University of California, Los Angeles (2000 G UD587)	93.865	-	596,510
Passed through University of North Carolina, Chapel Hill (-)	93.RD	-	24,824
Passed through University of North Carolina, Chapel Hill (5118653)	93.865	-	15,472
Passed through University of North Carolina, Chapel Hill (5118658)	93.865	-	31,316
Passed through University of Utah (10046978-02)	93.865	-	17,881
NIH-National Institute of Diabetes, Digestive & Kidney Disease	93.847	1,006,072	6,280,790
Passed through Children's Hospital (2843-B)	93.847	-	3,940
Passed through Children's Hospital of Philadelphia (-)	93.847	-	57
Passed through Children's Hospital of Philadelphia (330182720)	93.847	-	(334)
Passed through The Regents of the University of California (10786sc)	93.847	-	40,988
Passed through University of Alabama at Birmingham (000524492-004/000526855-SC004)	93.847	-	19,536
Passed through University of Cincinnati (012957-002)	93.847	-	14,756
Passed through University of Illinois - Chicago (17481)	93.847	-	29,863
Passed through University of Virginia (GB10728/PO Box 2192306)	93.847	-	20,165
NIH-National Institute of Environmental Health Sciences	93.113	136,672	793,110
Passed through Litron Laboratories, LTD (R44ES028163)	93.113	-	2,225
Passed through RTI International (2-312-0216101-65171L)	93.113	-	32,305
NIH-National Institute of Neurological Disorders & Stroke	93.853	173,574	2,202,573
Passed through Boston College (5106091-1/R01NS040237-18)	93.853	-	313,306
Passed through Florida State University (R01967)	93.853	-	(962)
Passed through Mayo Clinic-Rochester (TUL-260175-01/PO #67610719)	93.853	-	4,193
Passed through University of Florida (UFDSP00011963/R01NS063897)	93.853	-	45,592
Passed through University of Texas Southwestern Medical Center (GMO 191006 PO#0000001611B)	93.853	-	98,385
NIH-National Institute on Deafness and Other Communication	93.173	-	306,122
Passed through The University of Texas at San Antonio (1000001647)	93.173	-	(7,881)
NIH-National Institute Arthritic Musculoskeletal Skin	93.846	9,642	784,608
NIH-National Institute of Dental & Craniofacial Research	93.121	-	905,197
Passed through University of North Carolina, Chapel Hill (5119230)	93.121	-	67,798
NIH-National Institute of General Medical Sciences	93.859	2,764	6,234,259
Passed through Arizona State University (17-107/1R01GM122082-01)	93.859	-	1,881
Passed through Louisiana State University Health Sciences Center (18-91-008-A2/149740336A)	93.859	-	(1,399)
Passed through Louisiana State University Health Sciences Center (18-91-009-A3/5PG20GM121288-04)	93.859	-	53,785
Passed through Louisiana State University Health Sciences Center (18-91-010-A3/5PG20GM121288-03)	93.859	-	370
Passed through Louisiana State University Health Sciences Center (18-91-010-A4/5PG20GM121288-04)	93.859	-	168,181
Passed through Louisiana State University Health Sciences Center (19-01-902/PO#00385528)	93.859	-	(1,840)
Passed through Louisiana State University Health Sciences Center (20-01-900)	93.859	-	3,041
Passed through Louisiana State University Health Sciences Center (21-01-902)	93.859	-	30,569
Passed through LSU - Pennington Biomedical Research Center (-)	93.859	-	979,158
Passed through LSU - Pennington Biomedical Research Center (GM104940-50346)	93.859	-	165,570
Passed through The Regents of the University of California-Irvine (2018-3664)	93.859	-	29,094
Passed through XLerateHealth, LLC (-)	93.859	-	38,911
Passed through XLerateHealth, LLC (1UT2GM130174-02)	93.859	-	62,882
NIH-National Institute of Mental Health	93.242	118,988	1,781,319

(Continued)

# TULANE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

Description (Pass-Through Grant Number)	Contract/ ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
Department of Health and Human Services:			
Passed through Indiana University (8820-TU)	93.RD	\$ -	\$ 25,495
Passed through Jericho Sciences, LLC (2R44MH096663-03A1)	93.242	-	41,330
Passed through Rush University Medical Center (20021410-Sub01/1R21MH125339-01)	93.242	-	4,502
Passed through Texas Biomedical Research Institute (21-04831.101)	93.242	-	4,530
Passed through Texas Biomedical Research Institute (5R01MH116844-03)	93.242	-	87,906
Passed through University of Maryland (5R01MH091363-12)	93.242	-	27,732
Passed through University of Nebraska Medical Center (34-5250-2017-001)	93.242	-	15,527
NIH-National Institute on Aging	93.866	789,574	5,988,891
Passed through Magee-Womens Research Institute and Foundation (6591)	93.866	-	2,647
Passed through University of Colorado Health Science Center (FY19.875.004/5P01AG032598-13)	93.866	-	302,870
Passed through University of Florida (UFDSP00012236)	93.866	-	(5,487)
Passed through University of Tennessee (21-0144-TULN)	93.866	-	633,772
NIH-National Institute on Alcohol Abuse and Alcoholism	93.273	-	575,120
Passed through Louisiana State University Health Sciences Center (-)	93.273	-	116,648
Passed through Louisiana State University Health Sciences Center (18-22-009)	93.273	-	6,681
Passed through Louisiana State University Health Sciences Center (20-22-107)	93.273	-	30,349
Passed through Louisiana State University Health Sciences Center (20-22-107-A1)	93.273	-	17,412
NIH-National Institute on Drug Abuse	93.279	-	72,944
Passed through Artys Biotech LLC (-)	93.279	-	(1,674)
Passed through Ochsner Clinic Foundation (2018.294/1R01DA045029-03)	93.279	-	49,261
Passed through Texas Biomedical Research Institute (84093-20-04774-101/R01DA0425)	93.279	-	(10,508)
Passed through The George Washington University (20-S10/R01DA045773)	93.279	-	22,693
Passed through University of North Carolina, Chapel Hill (5R01DA040394-05/5102548)	93.279	-	(146)
Passed through University of Wisconsin - Madison (0000000932)	93.279	-	63,611
Passed through University of Wisconsin - Madison (000000276/UG3DA044826)	93.279	-	9,560
NIH-National Center on Minority Health and Health	93.307	-	115,793
NIH-Office of the Director	93.855	-	1,195,204
NIH-Office of the Director	93.310	-	155,682
NIH-Office of the Director	93.351	88,215	12,351,331
NIH-Office of the Director	93.352	-	131,091
Passed through Duke University (A032486 NOW ESC Pro00103455)	93.310	-	34,673
Passed through Duke University (A032487)	93.310	-	25,864
Passed through Emory University (A450132/3P51OD011132-60S4)	93.855	-	727
Passed through LSU - Pennington Biomedical Research Center (2020-054-Tulane-001)	93.310	-	119,742
Passed through LSU - Pennington Biomedical Research Center (OD024959-16800-TU01)	93.RD	-	12,392
Passed through Northwestern University (60047360 TU/1K01OD024882-03)	93.310	-	(72)
Passed through Northwestern University (60050630 TU/5K01OD026571-03)	93.351	-	34,473
Passed through Rush University Medical Center (19110106-Sub01/7K01OD024882-04)	93.310	-	23,181
Passed through University of Alabama at Birmingham (000519041-SC002)	93.310	-	843,715
Total Department of Health and Human Services		<u>7,140,057</u>	<u>97,445,551</u>
Department of Energy:			
US Department of Energy	81.049	-	48,759
US Department of Energy	81.RD	-	172,074
Passed through Harvard University (130298-5118071)	81.049	-	58,618
Passed through Louisiana Board of Regents (DOE(2014-17)-Tulane)	81.049	-	7,365
Passed through Temple University (262850-06)	81.049	-	(808)
Passed through Los Alamos National Laboratory (487008/474101)	81.RD	-	26,584
Passed through Sandia National Laboratories (PO 2113994)	81.RD	-	36,272
Passed through Triad National Security/Los Alamos National Laboratory (517933)	81.RD	-	50,193
Passed through UT-Battelle, LLC / Oak Ridge National Laboratory (4000165623)	81.RD	-	109,689
Total Department of Energy		<u>-</u>	<u>508,746</u>

(Continued)

# TULANE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

Description (Pass-Through Grant Number)	Contract/ ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
National Science Foundation:			
National Science Foundation	47.041	\$ 21,802	\$ 1,044,656
National Science Foundation	47.049	76,279	1,908,742
National Science Foundation	47.050	-	517,347
National Science Foundation	47.070	-	351,014
National Science Foundation	47.074	6,362	319,980
National Science Foundation	47.075	-	207,395
National Science Foundation	47.076	-	131,195
National Science Foundation	47.078	72,176	126,108
National Science Foundation	47.079	-	1,903
National Science Foundation	47.083	-	3,846
Passed through BioAesthetics Corporation (NSF 2012920 SUB TUL)	47.041	-	12,884
Passed through Levisonics, Inc. (Sub_347901)	47.041	-	3,753
Passed through University of Mississippi (16-08-014)	47.079	-	2,057
Passed through Clemson University (1962-206-2012124/1736123)	47.083	-	159,531
Passed through Louisiana Board of Regents (NSF(2020-25)-RII-Tulane)	47.083	-	48,395
Passed through The Mind Research Network (6243 SubN1)	47.083	-	122,895
Passed through Dillard University (-)	47.RD	-	11,737
Passed through Georgia Institute of Technology (RK-153-G4)	47.RD	-	73,400
Total National Science Foundation		<u>176,619</u>	<u>5,046,838</u>
Department of State—Agency for International Development:			
US Agency for International Development Passed through Mercy Corps (Tulane SCC 33400S002)	98.001	(27,945)	408,685
US Agency for International Development Passed through PATH Vaccine Solutions (AID.574718-01706920-SUB_PAL)	98.001	-	29,789
US Agency for International Development Passed through Population Council (SR1716/ AID-OAA-A-17-00018)	98.001	-	867,930
US Agency for International Development Passed through Save the Children Federation, Inc. (999002410/72DFFP19LA00003)	98.001	179,816	496,617
US Agency for International Development Passed through University of North Carolina, Chapel Hill (7200AA19LA00001/AID-OAA-L-14)	98.001	-	190,739
US Agency for International Development Passed through Addis Continental Institute of Public Health (AID-663-A-14-00004/ACIPH-01/14)	98.RD	-	172,473
US Agency for International Development Passed through IT Shows, Inc (AID-OAA-I-15-00023)	98.RD	-	(4,933)
US Agency for International Development Passed through University of North Carolina, Chapel Hill (AID-OAA-L-14-00004/5-55183)	98.RD	-	(2,295)
US Agency for International Development Passed through University of North Carolina, Chapel Hill (7200AA18LA00008/AID-OAA-L-14)	98.RD	<u>698,179</u>	<u>1,512,648</u>
Total Department of State - Agency for International Development		<u>850,050</u>	<u>3,671,653</u>
US Department of Defense:			
US Office of Naval Research	12.300	28,144	288,684
US Office of Naval Research	12.RD	-	278,084
Passed through National Marrow Donor Registry Program (PO#831117/#210839)	12.300	-	11,771
Passed through National Marrow Donor Registry Program (PO#1266905)	12.300	-	35,429
US Army Medical Research	12.420	526,085	2,635,004
Passed through Johns Hopkins University (2002478758)	12.420	-	20,744
Passed through Wake Forest University (WUHS 112859)	12.420	-	(76)
US Army Research Laboratory	12.431	-	251,556
US Army Corps of Engineers	12.630	-	98,171
US Army Corps of Engineers	12.RD	-	(592)
US Army Contracting Command-New Jersey (ACC-NJ)Passed through University of Louisville Research Foundation, Inc. (ULRF 20-0876C-03/MCDC2006-010)	12.RD	-	6,092
US Department of Defense Passed through Johns Hopkins University (2004745466)	12.RD	-	108,249
US Department of Defense Passed through PharmaJet, Inc. (MCDC-18-04-14-007/W15QKN-16-9)	12.RD	-	6,933
US Department of Defense Passed through The Regents of The University of New Mexico (3RGU4/2019-389)	12.RD	-	238,578
US Department of Defense Passed through University of Pittsburgh (0061688-4)	12.RD	-	22,032
US Department of Defense Passed through The Henry M. Jackson Foundation for the Advancement (3993/918133)	12.750	-	13,963
US Air Force	12.800	608,389	1,124,456
Passed through Princeton University (SUB0000343)	12.800	-	4,539
Passed through Princeton University (SUB0000321)	12.800	-	24,138
Defense Advanced Research Projects Agency Passed through Duke University (313-0919)	12.910	-	9,565
Defense Advanced Research Projects Agency Passed through George Mason University (E2043981/HR00111820005)	12.910	-	16,502
Total US Department of Defense		<u>1,162,618</u>	<u>5,193,822</u>

(Continued)

# TULANE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

Description (Pass-Through Grant Number)	Contract/ ALN	Flow to Subrecipients	Federal Expenditures
RESEARCH AND DEVELOPMENT—Cluster:			
Other Federal Agencies:			
US Department of Agriculture	10.001	\$ -	\$ 11,353
US Department of Agriculture	10.310	1,537	13,093
Passed through Indiana University (BL-4024006)	10.310	-	9,679
Passed through Tufts University (AAG9002-Chaparro/PO #0186990)	10.253	7,500	23,063
Passed through US Civilian Research and Development Foundation (59-020-6-004)	10.001	-	5,053
US Department of Commerce, National Oceanic & Atmospheric	11.459	-	126,182
Passed through Louisiana State University (PO-000062561)	11.417	-	50,591
US Department of Housing and Urban Development	14.RD	-	14,882
Passed through City of New Orleans (PO#21011/7588)	14.RD	-	98,448
Passed through University of Louisiana at Lafayette (340188-01)	14.228	-	429,262
US Department of the Interior	15.RD	-	174,208
US Department of the Interior-United States Geological Survey	15.808	10,296	91,314
US Department of the Interior-National Park Service	15.945	-	11,294
US Department of Justice	16.560	47,295	118,571
NASA Headquarters	43.001	32,889	119,537
Passed through Planetary Science Institute (1754-TU)	43.001	-	14,342
Passed through Louisiana Board of Regents (NASA(2012)-RAP-37)	43.008	-	17,821
Passed through Xavier University of Louisiana (ORSP-21-216812-01B)	43.008	-	10,275
NASA-John C. Stennis Passed through Louisiana State University (PO-0000145781)	43.008	-	8,000
Veterans Administration Medical Center	64.054	-	38,449
Veterans Administration Medical Center	64.RD	-	173,393
Passed through Louisiana Veterans Research and Education Corporate (20583)	64.RD	-	(5,215)
Passed through Louisiana Veterans Research and Education Corporate (URO-005)	64.RD	-	(18,282)
US Environmental Protection Agency	66.516	-	3,184
Passed through Lake Pontchartrain Basin Foundation (FPSA01-MX00D68218)	66.475	-	62,639
Passed through Lake Pontchartrain Basin Foundation (MX00D88819)	66.475	-	48,035
US Department of Education	84.305C	900,145	1,913,422
US Department of Education	84.305H	13,730	80,358
US Department of Education	84.305H	-	3,680
Social Security Administration Passed through Boston College (5107171-S2)	96.002	-	14,442
Total Other Federal Agencies		<u>1,013,392</u>	<u>3,661,073</u>
Total Research and Development—Cluster		<u>10,342,736</u>	<u>115,527,683</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
Center for Disease Control and Prevention	93.262	-	97,121
Passed through Louisiana Office of Public Health (2000485900/590001)	93.940	-	167,698
Passed through Louisiana Office of Public Health (2000485892/589201)	93.940	-	60,119
Passed through Louisiana Public Health Institute (1033)	93.391	-	57,440
Passed through National Network of Public Health Institutes (C1784/NU38OT000303-02-04)	93.421	-	44,009
Passed through Texas Health Institute (1 NU1ROT000004-01-00)	93.391	-	13,662
Passed through University of Texas Health Science Center (0011472B)	93.080	-	5,972
Passed through University of Texas Health Science Center (SA0001315)	93.080	-	17,170
DHHS-Administration for Children and Families-Passed through Louisiana Department of Education (PO#2000457317)	93.575	1,565,963	2,379,006
DHHS-Administration for Children and Families-Passed through Louisiana Department of Education (PO#2000524515)	93.575	117,332	129,065
DHHS - Health Resources and Services Admin	93.110	-	623,825
DHHS - Health Resources and Services Admin	93.516	217,316	970,720
DHHS - Health Resources and Services Admin	93.732	-	262,275
DHHS - Health Resources and Services Admin	93.918	-	600,659
Passed through City of New Orleans (PO#21224/3611-02343)	93.914	-	155,093
Passed through Louisiana Office of Public Health (061491/2000263359)	93.994	-	14
Passed through Louisiana Office of Public Health (2000420382/062345)	93.994	-	77,589
Passed through Louisiana Office of Public Health (2000486036)	93.994	-	87,263
Passed through The Regents of the University of California-Irvine (2019-3761)	93.969	-	27,370
Passed through University of Texas Health Science Center (SA0000866/5H30MC24051-09-00)	93.110	-	22,969
COVID -19 - DHHS-Provider Relief Fund	93.498	-	898,683
US Department of Health and Human Services-Passed through City of New Orleans (-)	93.550	-	187,037
NIH-National Heart, Lung, Blood Institute-Passed through RTI International (13-312-0217571-66094L)	93.UNKNOWNN	161,495	667,982
NIH-National Institute of General Medical Sciences-Passed through University of Kentucky Research Foundation (7800005812/3200003706-21-163)	93.859	-	(464)
Total Department of Health and Human Services		<u>2,062,106</u>	<u>7,552,277</u>

(Continued)

# TULANE UNIVERSITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

Description (Pass-Through Grant Number)	Contract/ ALN	Flow to Subrecipients	Federal Expenditures
DEPARTMENT OF HOMELAND SECURITY:			
Federal Emergency Management Agency-Passed through Governor's Office of Homeland Security & Emergency (17221(U060))	97.036	\$ -	\$ (502)
Federal Emergency Management Agency-Passed through Governor's Office of Homeland Security & Emergency (10454(U111))	97.036	-	117
Federal Emergency Management Agency-Passed through Governor's Office of Homeland Security & Emergency (9724(U042))	97.036	-	155
Federal Emergency Management Agency-Passed through Governor's Office of Homeland Security & Emergency (19631(T000))	97.036	-	1,001,623
Federal Emergency Management Agency-Passed through Governor's Office of Homeland Security & Emergency (3975(U019))	97.036	-	173
Federal Emergency Management Agency-Passed through Governor's Office of Homeland Security & Emergency (8155(U039))	97.036	-	111
Federal Emergency Management Agency-Passed through Governor's Office of Homeland Security & Emergency (10436(U074))	97.036	-	62
Total Federal Emergency Management Agency		-	1,001,739
STUDENT FINANCIAL ASSISTANCE—Cluster:			
US Department of Education	84.007	-	1,218,428
US Department of Education	84.033	-	2,000,163
Federal Pell Grant Program	84.063	-	3,867,699
Federal Direct Loan Program	84.268	-	138,219,023
Total Student Financial Assistance-Cluster		-	145,305,313
DEPARTMENT OF EDUCATION:			
US Department of Education	84.015B	-	237,683
US Department of Education	84.022A	-	1,905
US Department of Education	84.047A	-	537,506
COVID-19-US Department of Education	84.425E	-	3,013,784
COVID-19-US Department of Education	84.425F	-	15,458,665
Total Department of Education		-	19,249,543
OTHER:			
US Department of Agriculture-Passed through Louisiana Department of Children and Families Services (-)	10.561	-	115,875
US Department of Commerce, Nat Oceanic & Atmospheric-Passed through University of Arizona (470491)	11.431	-	22,857
US Department of Housing and Urban Development-Passed through UNITY for the Homeless, Inc. (LA0251L6H031601)	14.267	-	(4,718)
US Department of Housing and Urban Development-Passed through UNITY for the Homeless, Inc. (LA0273L6H031701)	14.267	-	(3,357)
US Department of Housing and Urban Development-Passed through UNITY for the Homeless, Inc. (LA0251L6H031803)	14.267	-	62,017
US Department of Housing and Urban Development-Passed through UNITY for the Homeless, Inc. (LA0273L6H031802)	14.267	-	4,065
US Department of Housing and Urban Development-Passed through UNITY for the Homeless, Inc. (-)	14.267	-	63,650
US Department of Justice	16.524	8,928	196,894
Passed through City of New Orleans (K21-248 K21-249 K21-264)	16.839	-	152,633
Passed through Louisiana Commission on Law Enforcement and Administration (4865)	16.575	-	2
Passed through Louisiana Commission on Law Enforcement and Administration (2019-VA-02-5448)	16.575	-	91,751
US Department of Labor-Passed through Odle Management Group (-)	17.UNKNOWN	-	1,946
Corporation for National Service	94.013	-	506,691
Passed through Jobs for the Future, Inc. (15-104)	94.019	-	(28,015)
National Endowment for the Humanities-Institute of Museum and Library Services	45.301	-	96,042
National Endowment for the Arts	45.024	24,155	45,286
National Endowment for the Humanities	45.163	-	7,380
National Endowment for the Humanities	45.164	88,872	85,442
National Science Foundation	47.076	-	152,547
National Science Foundation	47.079	-	47,812
Passed through Colorado School of Mines (401574-5804/PO# PO191116)	47.050	-	259
Passed through Louisiana Board of Regents (NSF(2015-20)-LAMP-SA-10)	47.076	-	240
US Agency for International Development	98.UNKNOWN	-	147,905
US Agency for International Development	98.001	-	1,041,295
Total Other		121,955	2,806,499
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ 12,526,797	\$ 291,443,054

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, 2021

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### 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, 2021 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, 2021 consists of:

	ALN	Loans Issued During Fiscal Year 2021	Outstanding Balance at June 30, 2021
Department of Education—Federal Perkins Loan Program	84.038	\$ -	\$ 22,340,812

### 4. FEDERAL DIRECT LOAN PROGRAM

During the year ended June 30, 2021, 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.

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# TULANE UNIVERSITY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2021

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### Part I—Summary of the Auditors' 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>                    </u>	Yes <u>          X          </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>                    </u>	Yes <u>          X          </u>	No
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#### Identification of Major Programs

#### ALN

R&D Cluster	Various		
US Department of Education: Higher Education Emergency Relief Fund (HEERF)	84.425E & 84.425F		
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**

No matters are reportable.

# TULANE UNIVERSITY

## STATUS OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2021

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### 2020-01 ACCESS SECURITY: Inappropriate Privileged Access (Oracle EBS Application)

During our procedures, Deloitte noted several deficiencies related to access security affecting the Oracle EBS application. The two individual access security controls that were not operating effectively over the Oracle EBS application are outlined below.

There are certain business process level controls in place based on our procedures performed. These include but are not limited to journal entry reviews, bank reconciliations, balance sheet reconciliations, and financial statement reviews; however, these controls are not direct and precise controls to reduce the risk to level below that of a significant deficiency. The deficiency herein demonstrates that access is being granted beyond what is truly necessary and that the least-privileged access provisioning method is not enforced. As a result, there is a heightened risk of unauthorized or inappropriate activity.

#### *Inappropriate Utilities Diagnostic Access—*

*Background and Risk:* 7 active users (3 developers and 4 business support users within human resources) had inappropriate access to the Utilities Diagnostic functionality within Oracle EBS. This access was granted some time prior to June 30, 2020 in order for such users to troubleshoot issues in the production environment. However, such access also allows direct changes to the production environment potentially bypassing change management controls.

Users assigned with Utilities Diagnostic function have access to directly maintain data in the database. Identified users can modify field values in the database through the application layer, e.g. user could modify 'period' field or amount on a journal entry. Note users can only modify fields in forms they normally maintain access to via assigned responsibilities. In addition, users have access to create or update personalization on forms, which allow a user to bypass business rules (e.g., approval or triggers update to data) configured in the system.

#### *Inappropriate AZN Menu Access—*

*Background and Risk:* Our testing procedures indicated that 1 developer maintains inappropriate access to make changes in the Oracle EBS application. Additionally, we noted 9 business users maintain inappropriate access to make changes via AZN menus in the Oracle EBS applications. This access was granted prior to June 30, 2020 as part of a patch to the Oracle EBS system and was not removed afterwards as there is no process in place to review access after a patch or upgrade. This access was inappropriately retained during the audit period.

Identified users could make changes directly in application and circumvent change management process. AZN menus provide users with a graphical depiction of a process flow and the ability access the functions directly from the graphical navigation, even when they do not have that access via their assigned roles. Users with AZN menu access could modify business workflows in the application potentially creating a segregation of duties issue.

*Status:* Please see Status of Prior Year Findings.

**STATUS OF PRIOR-YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021**

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<b>Finding Number</b>	<b>Status of Prior Year Finding</b>	<b>Completion Date</b>	<b>Responsible Contact Person</b>
2020-01	<p>During the Fiscal Year 2020 audit, two individual access security controls were not operating effectively, resulting in findings related to Inappropriate Utilities Diagnostic Access and Inappropriate AZN Menu Access.</p> <p>During Fiscal Year 2021, Tulane Information Technology removed all Utilities Diagnostic Access and began to grant access only on a limited basis during prescribed, management approved, and logged testing periods.</p> <p>Also, during Fiscal Year 2021, Tulane Information Technology removed all AZN Menu Access and instituted procedures designed to prevent the unintentional introduction of these types of menus to users.</p>	June 2021	Noel Wong, Chief Information Officer, Vice President of Information Technology

# TULANE UNIVERSITY

## FINANCIAL RESPONSIBILITY RATIO SUPPLEMENTAL SCHEDULE AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

Financial Statement & Financial Statement Line Item or Footnote Disclosure		Financial Statement Line Item Amount (In thousands)	Amount Used for Ratio (In thousands)
<b>PRIMARY RESERVE RATIO</b>			
<b>Expendable Net Assets, without donor restrictions</b>			
Statement of Financial Position	Net Assets without Donor Restrictions		\$ 368,476
Statement of Financial Position	Net Assets with Donor Restrictions		1,995,330
Statement of Financial Position	Bonds Payable		858,025
Statement of Financial Position	Notes Payable		51,338
Statement of Financial Position	Property, Plant, Equipment, net		(1,037,726)
Note 8 to financial statements	Net Assets with Donor Restrictions, Held in Perpetuity		(736,447)
Note 12 to financial statements	Current Bonds Payable		(19,030)
Note 8 to financial statements	Net Assets with Donor Restrictions, Specific Purpose	\$ (1,216,470)	
Note 8 to financial statements	Net Assets with Donor Restrictions, Time	(42,413)	
Note 8 to financial statements	Net Assets with Donor Restrictions, Held in Perpetuity	(736,447)	
Note 9 to financial statements	Net Assets with Donor Restrictions, Endowment	1,768,401	
	Net Assets with Donor Restrictions, Annuities/Term Endowment		(226,929)
<b>Total Expendable Net Assets</b>			1,253,037
Statement of Activities	Total Expenses and Losses, without Donor Restriction		1,148,972
<b>EQUITY RATIO</b>			
<b>Modified Net Assets</b>			
Statement of Financial Position	Net Assets without Donor Restrictions	368,476	
Statement of Financial Position	Net Assets with Donor Restrictions	1,995,330	
<b>Total Modified Net Assets</b>			2,363,806
Statement of Financial Position	Total Assets		3,555,238
<b>NET INCOME RATIO</b>			
Statement of Activities	Change in Net Assets from Operating Activities, without Donor Restrictions		27,380
Statement of Activities	Total Revenues and Gains, without Donor Restrictions		1,176,352