

BYU

BRIGHAM YOUNG
UNIVERSITY

Compliance Reports Required under the
Single Audit Act Amendment of 1996 for the
Year Ended December 31, 2021,
and Independent Auditor's Reports

BRIGHAM YOUNG UNIVERSITY

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT (Not included herein)	
FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020 (Not included herein)	
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021	1–9
NOTES TO THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021	10–11
INDEPENDENT AUDITOR'S 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>	12–13
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	14–16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021	17
SCHEDULE OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021	18

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
Corporation for National & Community Service:				
CNCS AmeriCorps UCSV	94.006	\$ -	\$ 4,814	\$ 4,814
CNCS AmeriCorps UCSV 200896	94.006		689	689
CNCS Americorps UCSV 220660	94.006		13,295	13,295
Corporation for National & Community Service Total		-	18,798	18,798
Department of Agriculture:				
USDA 2020-67014-30867	10.310	153,325		153,325
USDA ARS 58-2050-0-006	10.001	61,612		61,612
USDA ARS 58-2080-0-014	10.001	22,605		22,605
USDA ARS 58-2080-6-018	10.001	77,826		77,826
USDA ARS 58-3060-0-030	10.001	138,598		138,598
USDA ARS 58-8042-8-048	10.001	10,490		10,490
USDA ARS 58-8062-1-005	10.001	23,814		23,814
USDA ERS 58-4000-1-0045	10.253	4,269		4,269
USDA ERS 58-4000-7-0072	10.253	(182)		(182)
USDA ERS 58-4000-8-0033-R	10.253	1,176		1,176
USDA ERS 58-5000-0-0072-R	10.253	20,975		20,975
USDA FS 15-JV-11221637-103	10.600	(1,836)		(1,836)
USDA FS 16-JV-11272167-024	10.600	18,777		18,777
USDA FS 20-CS-11040800-016	10.000	10,668		10,668
USDA FS 20-JV-11221632-150	10.000	10,977		10,977
USDA FS 21-JV-11221632-121	10.000	2,847		2,847
USDA NR213A750013G004	10.912	99,133		99,133
USDA NCSU 2020-1167-01	10.310		74,079	74,079
USDA NIFA CUBOULDER 1001461239	10.310		60,931	60,931
USDA UDAF 211923	10.000		12,288	12,288
USDA USU 202319-649	10.215		5,214	5,214
Department of Agriculture Total		655,074	152,512	807,586
Department of Commerce:				
DOC NOAA NA20OAR4600285	11.460	38,364		38,364
Department of Commerce Total		38,364	-	38,364
Department of Defense:				
DOD AFA FA7000-17-2-0008	12.800	63,315		63,315
DOD AFOSR FA9550-17-1-0302	12.800	8,786		8,786
DOD ARMY DUG W9126G-19-2-0053	12.005	84,222		84,222
DOD DARPA FA8750-17-2-0082	12.910	12,981		12,981
DOD NAWCWD N00174-19-1-0021	12.300	132,523		132,523
DOD NAWCWD N6893619P0274	12.000	8,626		8,626
DOD NSA H98230-20-1-0025	12.000	40,244		40,244
DOD NSA H98230-20-1-0026	12.000	69,256		69,256
DOD ONR GRANT 12671398	12.300	72,330		72,330
DOD ONR N00014-18-1-2040	12.300	177,956		177,956

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DOD ONR N00014-20-1-2802	12.300	\$ 3,982	\$ -	\$ 3,982
DOD ONR N00014-20-C-1085	12.000	126,778		126,778
DOD ONR N00014-21-1-2069	12.300	114,607		114,607
DOD ONR N00014-21-1-2190	12.300	182,373		182,373
DOD ONR N00014-21-1-2272	12.300	729,621		729,621
DOD ONR N00014-21-1-2435	12.300	131,547		131,547
DOD ONR N00014-21-1-2761	12.300	16,492		16,492
DOD USACE W912HZ2120044	12.630	18,100		18,100
DOD USAFA FA70002120007	12.800	9,758		9,758
DOD ACC-NJ NSC KUCR FY2017-054	12.000		72,260	72,260
DOD AF Archer Aviation 1	12.000		61,702	61,702
DOD AF Care Weather 0001	12.000		8,830	8,830
DOD AF IMSAR 2020-7-16-001	12.800		58,070	58,070
DOD AF SSCI	12.000		58,496	58,496
DOD AF SSCI SC 1716-01	12.000		42,169	42,169
DOD AF UES, Inc. S-188-020-001	12.000		213	213
DOD AF Whisper Aero FA864921P0095	12.000		27,245	27,245
DOD AFOSR AnalySwift FA864921P0140_AS21.20	12.000		8,396	8,396
DOD AFOSR ElectraFly FX20D-TCSO1-0403	12.000		38,796	38,796
DOD AFOSR FIU 800011117-02UG	12.800		166,341	166,341
DOD AFRL BRRC 160176C-501	12.800		2,591	2,591
DOD AFRL ISSI SB20262	12.800		22,000	22,000
DOD AFRL Neff 0001	12.000		52,301	52,301
DOD ARMY ATI 2017-391	12.100		762,868	762,868
DOD ARMY BRRC 180223C-501B	12.000		57,171	57,171
DOD ARMY CU BOULDER 1557343	12.000		(18,272)	(18,272)
DOD ARMY CU BOULDER 1559611	12.000		51,988	51,988
DOD ARMY NielsonSci NS-2021-001	12.300		108,339	108,339
DOD BATC 21S0056C	12.000		16,921	16,921
DOD CSU 730019	12.000		25,643	25,643
DOD DPAA UW 0000000510	12.740		41,499	41,499
DOD DTRA PSU SA21-05	12.351		77,121	77,121
DOD IERUS 2020-BYU-001	12.000		45,403	45,403
DOD KSA	12.300		107,147	107,147
DOD NSEP IIE 0054-BYU-3-ARA-280-PO16	12.550		143,491	143,491
DOD NSEP IIE 0054-BYU-3-CHN-280-PO15	12.550		135,962	135,962
DOD NSEP IIE 0054-BYU-3-CHN-OS-280-PO17	12.550		201,554	201,554
DOD NSEP IIE 0054-BYU-3-SSA-280-PO18	12.550		55,014	55,014
DOD NSEP IIE 0054-BYU-3-SSC-280-PO13	12.550		8,461	8,461
DOD NSEP IIE 0054-BYU-3-SSC-280-PO19	12.550		4,000	4,000
DOD NSEP IIE BOR21-BYU-3-ARA-PO1	12.550		150,350	150,350
DOD NSEP IIE BOR21-BYU-3-CHN-PO2	12.550		166,801	166,801
DOD ONR Carnegie 1140207-402510	12.300		287,176	287,176
DOD ONR GammaTech GT S20-07	12.000		181,973	181,973
DOD ONR OSU N0343A-A	12.300		65,207	65,207
Department of Defense Total		2,003,497	3,295,227	5,298,724

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
Department of Education:				
ED P220A180023	84.220A	\$ 130,068	\$ -	\$ 130,068
ED KU FY2016-128-M4	84.324		4,973	4,973
ED KU R324A200063	84.324A		83,043	83,043
ED Provo School District	84.000		1,128	1,128
ED UCI	84.000		120,898	120,898
ED UFL	84.000		158	158
ED UofU 10050229	84.015A		78,455	78,455
ED UofU 10050288	84.015B		297,737	297,737
ED UofU 10050289	84.015A		109,627	109,627
ED UofU 10050290	84.015B		338,334	338,334
ED USBE	84.027		21,802	21,802
Department of Education Total		130,068	1,056,155	1,186,223
Department of Energy:				
DOE DE-FE0031928	81.089	1,252,107		1,252,107
DOE DE-NE0000644 Wallace	81.121	58,067		58,067
DOE DE-NE0008866	81.121	249,519		249,519
DOE DE-NE0008870	81.121	394,986		394,986
DOE DE-NE0009058	81.121	22,588		22,588
DOE DE-SC0012587	81.049	58,448		58,448
DOE DE-SC0016441	81.049	242,230		242,230
DOE DE-SC0018329	81.049	65,380		65,380
DOE DE-SC0021134	81.049	107,194		107,194
DOE DE-SC0022133	81.049	21,953		21,953
DOE OFE DE-FE0029157	81.089	62,675		62,675
DOE ONE DE-NE0000644	81.121	765		765
DOE Applied Minerals Inc. BYU06282021	81.049		30,987	30,987
DOE EPRI 10014504	81.089		18	18
DOE INL 238361	81.000		30,973	30,973
DOE INL 246364	81.000		27,000	27,000
DOE INL 257484	81.000		25,000	25,000
DOE INL 257617	81.000		22,000	22,000
DOE KCNSC DE-NA0002839	81.000		16	16
DOE LANL 527136	81.000		108,688	108,688
DOE LANL 598103	81.000		66,567	66,567
DOE LANL 609590	81.000		48,000	48,000
DOE LANL 627352	81.000		29,393	29,393
DOE LANL SHREC	81.000		358	358
DOE LLNL B643228	81.000		187,682	187,682
DOE LLNL B643229	81.000		(11,750)	(11,750)
DOE LLNL B643355	81.000		43,435	43,435
DOE LLNL B646254	81.000		101,710	101,710
DOE Naval Nuclear Lab sub MDI	81.000		55,508	55,508
DOE NielsonSci 21786-002	81.049		656	656
DOE NREL SUB-2020-10009	81.000		38,368	38,368

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DOE NREL SUB-2020-10322	81.000	\$ -	\$ 5,119	\$ 5,119
DOE NREL SUB-2021-10770	81.000		21,629	21,629
DOE NREL XAT-8-70357-01	81.000		81,345	81,345
DOE ONE UIDAHO UA3008-SB-855959	81.121		23,654	23,654
DOE PNNL Friction Stir Dues	81.000		10,255	10,255
DOE Rutgers 827418	81.135		174,128	174,128
DOE SANDIA 2093698	81.000		16,433	16,433
DOE SANDIA 2217321	81.000		23,656	23,656
DOE SANDIA 2221054	81.000		88,951	88,951
DOE SANDIA 226152	81.000		4,236	4,236
DOE Sandia National Labs SHREC	81.000		6,685	6,685
DOE SLAC 200194	81.000		84,242	84,242
DOE SRNL 0000395264	81.000		84,718	84,718
DOE SRNL 0000506951	81.000		28,014	28,014
DOE UNM 327090-87B1	81.121		90,068	90,068
DOE UofIL 086735-16427	81.000		4,778	4,778
DOE UofIL 094892-17324	81.089		36,012	36,012
DOE UofIL 101914-18186	81.089		293	293
DOE UofU 10052851-BYU	81.089		6,655	6,655
DOE UofU 10052969-BYU	81.089		713,801	713,801
DOE UT-Battelle ORNL 4000186524	81.000		102,852	102,852
Department of Energy Total		2,535,912	2,412,133	4,948,045
Department of Health and Human Services:				
DHHS NIH 1R01AG066874-01	93.866	720,866		720,866
DHHS NIH 1R01AI116989-01	93.855	347,765		347,765
DHHS NIH 1R01EB027096-01	93.286	232,765		232,765
DHHS NIH 1R01GM138931-01	93.859	415,439		415,439
DHHS NIH 1R15DA049260-01A1	93.279	118,527		118,527
DHHS NIH 1R15DK124835-01A1	93.847	37,955		37,955
DHHS NIH 1R15GM132852-01	93.859	61,089		61,089
DHHS NIH 1R15GM132868-01	93.859	144,785		144,785
DHHS NIH 1R15GM134476-01	93.859	146,088		146,088
DHHS NIH 1R15GM140388-01	93.859	154,018		154,018
DHHS NIH 1R15HD095737-01A1	93.865	107,931		107,931
DHHS NIH 1R15HD098969-01 Revised	93.865	148,840		148,840
DHHS NIH 1R15HD101969-01	93.865	151,449		151,449
DHHS NIH 1R15HL152257-01A1	93.838	51,055		51,055
DHHS NIH 1RF1AG054052-01	93.866	439,986		439,986
DHHS NIH 1UH2AR076723-01	93.846	363,157		363,157
DHHS NIH 2R01DC009616-06A1	93.173	520,700		520,700
DHHS NIH 2R15CA202618-02	93.396	7,220		7,220
DHHS NIH 2R15GM100376-03A1	93.859	70,917		70,917
DHHS NIH 2R15GM114789-02	93.859	107,872		107,872
DHHS NIH 2R15GM116055-02	93.859	88,395		88,395

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DHHS NIH 2R15GM123405-02	93.859	\$ 130,667	\$ -	\$ 130,667
DHHS NIH 3RF1AG054052-01S1	93.866	22,948		22,948
DHHS NIH 5R01DC016269-03	93.173	347,002		347,002
DHHS NIH 7K01DC016339-03	93.173	148,158		148,158
DHHS NIH NCCIH 1F32AT009945-01A1	93.213	86,600		86,600
DHHS NIH NEI R15EY029510	93.867	8,650		8,650
DHHS NIH NINDS 2R15NS0877447-02	93.853	24,171		24,171
DHHS NIH R01EY012287	93.867	475,838		475,838
DHHS NIH R33CA225248	93.353	16,149		16,149
DHHS NIH UH3AR076723	93.846	169,184		169,184
DHHS CDC UT UCHD 2021-832	93.391		44,471	44,471
DHHS NCI FHCRC 0001045665	93.394		52,228	52,228
DHHS NIH CLEMSON 2304-209-2014614	93.855		33,917	33,917
DHHS NIH GaTech AWD-000927-G1	93.855		26,159	26,159
DHHS NIH MCGILL PT87020	93.173		74,644	74,644
DHHS NIH MSU G370-20-W8460	93.855		138,118	138,118
DHHS NIH MSU R002233A	93.173		86,208	86,208
DHHS NIH NIA Mt. Sinai 0255-4131-4609	93.866		32,886	32,886
DHHS NIH NYU 16-A0-00-006114-01	93.394		107,597	107,597
DHHS NIH PhotoPharm 1R41DA053083-01A1	93.279		53,448	53,448
DHHS NIH RICE R23431	93.859		27,182	27,182
DHHS NIH Sanford Research SR-2018-16	93.838		(1,842)	(1,842)
DHHS NIH SCRIPPS 1U01A16033801	93.855		70,853	70,853
DHHS NIH TSRI 5-53453	93.855		61,886	61,886
DHHS NIH TSRI 5-53829	93.855		109,133	109,133
DHHS NIH U of L ULRF 18-0152	93.113		2,891	2,891
DHHS NIH UCSC A20-0105-S001	93.286		72,290	72,290
DHHS NIH UMA 17-009425 A03	93.113		18,900	18,900
DHHS NIH UMinn H006592401	93.866		13,305	13,305
DHHS NIH University of Oklahoma RS20210339-01	93.838		12,362	12,362
DHHS NIH UofP CNVA00061638 (131407-1)	93.838		35,189	35,189
DHHS NIH UPenn 570551	93.866		166,333	166,333
DHHS NIH USU 203764-769	93.859		837	837
DHHS NIH UVU 20170060BYU	93.859		608	608
DHHS NIH UW UWSC9087	93.273		25,195	25,195
DHHS NIH VentureWell - COVID	93.000		9,270	9,270
DHHS NIH VUMC VUMC76828	93.855		62,838	62,838
DHHS NIH WSU 136874 SPC003197	93.866		16,084	16,084
DHHS Utah Department of Health	93.000		56,253	56,253
Department of Health and Human Services Total		5,866,186	1,409,243	7,275,429
Department of Interior:				
DOI BLM JFS L17AC00233	15.232	9,641		9,641
DOI BLM L18AC00042	15.246	32,421		32,421
DOI BLM L19AC00204	15.246	6,400		6,400

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DOI BLM L19AC00213	15.247	\$ 1,733	\$ -	\$ 1,733
DOI BLM L20AC00005	15.232	14,917		14,917
DOI BOR URMCC 17FC-UT-2170	15.000	20,039		20,039
DOI FWS F19AC00962	15.678	129,086		129,086
DOI URMCC 19FC-UT-2330	15.200	49,224		49,224
DOI USGS 140G0320D0010	15.800	7,732		7,732
DOI USGS G17AC00155	15.808	3,843		3,843
DOI USGS G19AC00400	15.808	5,929		5,929
DOI BLM SWCA 60280	15.000		18,470	18,470
DOI FWS UDWR 206012	15.611		99,704	99,704
DOI FWS UTAH 216269	15.000		88,281	88,281
Department of Interior Total		280,965	206,455	487,420
Department of Justice:				
DOJ UDPS SAK-ML-M-2019:BFS001	16.560		78,201.00	78,201
Department of Justice Total		-	78,201	78,201
Department of Transportation:				
DOT GATECH AWD-001419-G1	20.701		42,323	42,323
Department of Transportation Total		-	42,323	42,323
Environmental Protection Agency				
EPA Carnegie 1080358-364681	66.509		50,245	50,245
Environmental Protection Agency Total		-	50,245	50,245
National Aeronautics and Space Administration:				
NASA 80NSSC17K0101	43.001	86,084		86,084
NASA 80NSSC18K0440	43.001	83,118		83,118
NASA 80NSSC19K0057	43.001	92,618		92,618
NASA 80NSSC19K0221	43.012	104,059		104,059
NASA 80NSSC20K0155	43.001	252,981		252,981
NASA 80NSSC20K0157	43.001	298,183		298,183
NASA 80NSSC20K0319	43.001	59,705		59,705
NASA 80NSSC20K0528	43.001	49,899		49,899
NASA 80NSSC20P1794	43.000	53,055		53,055
NASA 80NSSC21K1291 - Cannon	43.012	19,141		19,141
NASA FINES 80NSSC19K1369 Wallace	43.001	7,306		7,306
NASA NSSC 80NSSC18K0411	43.001	65,727		65,727
NASA ASU ASUB00000231	43.001		29,481	29,481
NASA CHIEF DULL KNIFE	43.000		9,509	9,509
NASA CU Boulder 1559811	43.001		3,979	3,979
NASA CU Boulder 1560622	43.001		1,058	1,058
NASA JHU 159541	43.000		29,113	29,113
NASA JHU 169917	43.001		1,950	1,950
NASA JHU 2003772131	43.001		22,710	22,710
NASA JPL 1622707	43.001		25,520	25,520

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
NASA NIA C20-202008-BYU	43.008	\$ -	\$ 58,199	\$ 58,199
NASA R Cubed Engineering, LLC	43.000		24,830	24,830
NASA SSAI 22003-20-041	43.000		77,773	77,773
NASA STSI HSTGO15909009A	43.000		20,843	20,843
NASA STSI HST-GO-16306 003A	43.000		21,359	21,359
NASA UCSD KR704637	43.002		27,331	27,331
NASA UoFU 10037896 BYU	43.008		48,961	48,961
NASA UoFU 10039555	43.001		1,484	1,484
NASA UoFU 10042166	43.000		1,801	1,801
NASA UoFU 10053957-01	43.001		59,731	59,731
NASA UoFU 10054954-BYU	43.008		126,913	126,913
National Aeronautics and Space Administration Total		1,171,876	592,545	1,764,421
National Endowment for the Arts:				
NEA 18843355121	45.024	10,806		10,806
National Endowment for the Arts Total		10,806	-	10,806
National Science Foundation:				
NSF 1341736	47.050	76,054		76,054
NSF 1406578	47.070	26,997		26,997
NSF 1557114	47.074	13,321		13,321
NSF 1561569	47.076	62,169		62,169
NSF 1606040	47.041	18,168		18,168
NSF 1636645	47.049	1,240,225		1,240,225
NSF 1650547 CUAS	47.070	184,139		184,139
NSF 1651832	47.070	43,709		43,709
NSF 1652950	47.070	16,496		16,496
NSF 1654559	47.075	23		23
NSF 1654700	47.049	53,654		53,654
NSF 1655981	47.074	77,334		77,334
NSF 1663345	47.041	8,546		8,546
NSF 1663546	47.041	36,627		36,627
NSF 1665015	47.049	(6,220)		(6,220)
NSF 1707123	47.041	44,969		44,969
NSF 1708185	47.049	48,404		48,404
NSF 1710574	47.049	151,033		151,033
NSF 1710727	47.041	34,381		34,381
NSF 1712056	47.076	68,321		68,321
NSF 1720410	47.076	277,998		277,998
NSF 1726667	47.076	50,307		50,307
NSF 1727010	47.070	205,982		205,982
NSF 1738550 SHREC	47.070	220,091		220,091
NSF 1749395	47.041	77,696		77,696
NSF 1753357	47.049	72,602		72,602
NSF 1755446	47.074	62,668		62,668
NSF 1757627	47.000	104,081		104,081

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
NSF 1757998	47.049	\$ 103,180	\$ -	\$ 103,180
NSF 1761505	47.041	171,575		171,575
NSF 1764194	47.049	102,903		102,903
NSF 1805805	47.041	128,562		128,562
NSF 1806056	47.041	87,236		87,236
NSF 1816929	47.070	162,688		162,688
NSF 1817321	47.049	99,443		99,443
NSF 1834332	47.049	118,762		118,762
NSF 1840996	47.076	117,521		117,521
NSF 1846477	47.070	126,629		126,629
NSF 1851615	47.075	58,988		58,988
NSF 1851728	47.041	118,572		118,572
NSF 1856530	47.049	112,234		112,234
NSF 1901845	47.041	105,629		105,629
NSF 1902048	47.074	12,400		12,400
NSF 1904838	47.049	120,899		120,899
NSF 1910812	47.070	116,844		116,844
NSF 1912883	47.049	44,219		44,219
NSF 1915620	47.076	129,252		129,252
NSF 1916565	47.050	165,789		165,789
NSF 1916696	47.041	116,018		116,018
NSF 1920953	47.041	63,846		63,846
NSF 1926662	47.041	97,157		97,157
NSF 1935767	47.041	149,614		149,614
NSF 1937147	47.049	10,240		10,240
NSF 1938949	47.076	1,937		1,937
NSF 1946724	47.041	60,760		60,760
NSF 1952420	47.049	27,605		27,605
NSF 2002432	47.074	127,576		127,576
NSF 2003667	47.049	27,147		27,147
NSF 2005432	47.050	79,070		79,070
NSF 2006219	47.041	83,676		83,676
NSF 2009999	47.049	107,603		107,603
NSF 2011439	47.050	117,358		117,358
NSF 2012093	47.050	80,001		80,001
NSF 2012629	47.041	53,916		53,916
NSF 2016185	47.000	127,733		127,733
NSF 2022583	47.050	14,341		14,341
NSF 2024792	47.041	213,075		213,075
NSF 2029698 - COVID	47.041	7,058		7,058
NSF 2030165	47.041	87,243		87,243
NSF 2032190	47.041	33,927		33,927
NSF 2046669	47.041	58,501		58,501
NSF 2050872	47.049	2,227		2,227
NSF 2051129	47.049	45,944		45,944
NSF 2052246	47.074	6,016		6,016
NSF 2053188	47.049	4,495		4,495

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
NSF 2101383	47.076	\$ 62,131	\$ -	\$ 62,131
NSF 2104317	47.049	46,816		46,816
NSF 2114655	47.050	57,649		57,649
NSF 2128589	47.049	7,443		7,443
NSF 2135859	47.070	48,874		48,874
NSF 2137301	47.041	80,362		80,362
NSF 2141680	47.070	39,497		39,497
NSF Chief Dull Knife	47.000		3,036	3,036
NSF Cornell 75548-10787	47.049		103,731	103,731
NSF CU 1555099	47.070		44,862	44,862
NSF CU 1555334	47.050		64,229	64,229
NSF CUAHSI 1338606-18-11	47.050		4,546	4,546
NSF GMU E204647-1	47.076		47,511	47,511
NSF NJH 20112101_BYU	47.074		5,201	5,201
NSF NRAO 373599	47.049		143	143
NSF PURDUE 10001843-010	47.000		23,061	23,061
NSF TAMU M2000768	47.074		212	212
NSF TAMU M20016672851545000003	47.070		41,914	41,914
NSF TEMPLE 264225-BYU	47.070		11,400	11,400
NSF TU 14-2-1206783-94802	47.041		137,955	137,955
NSF UofA 581198	47.041		61,582	61,582
NSF UofMich 3004726151	47.070		45,812	45,812
NSF UofU 10062185-BYU	47.041		19,328	19,328
NSF USU 201242-479	47.070		59,610	59,610
NSF UTK DBI-2001500	47.074		2,572	2,572
NSF VPISU 479716-19013	47.070		20,063	20,063
National Science Foundation Total		7,619,956	696,768	8,316,724
Nuclear Regulatory Commission				
NRC 31310019M0006	77.008	107,124		107,124
Nuclear Regulatory Commission Total		107,124	-	107,124
Social Security Administration:				
SSA BOSTON 5107172-BC20-S1	96.007		1,170	1,170
Social Security Administration Total		-	1,170	1,170
RESEARCH AND DEVELOPMENT CLUSTER TOTAL		20,419,828	10,011,775	30,431,603
STUDENT FINANCIAL ASSISTANCE CLUSTER:				
Department of Education-Federal Direct Student Loans	84.268	31,846,680		31,846,680
Department of Education-Pell Grant Program	84.063	57,614,166		57,614,166
STUDENT FINANCIAL ASSISTANCE CLUSTER TOTAL		89,460,846	-	89,460,846
TOTAL FEDERAL EXPENDITURES		\$ 109,880,674	\$ 10,011,775	\$ 119,892,449

(Concluded)

BRIGHAM YOUNG UNIVERSITY

NOTES TO THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

1. BASIS OF PRESENTATION

The accompanying supplementary schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Brigham Young University (the “University”) under programs of the federal government for the year ended December 31, 2021. The information in the 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). Because the Schedule presents only a selected portion of the operations of the University, it is not intended and does not present the financial position, changes in net assets, or cash flows of the University.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

3. DE MINIMIS INDIRECT COST RATE

The University does not elect to use the de minimis indirect cost rate allowed under the Uniform Guidance.

4. FEDERAL LOANS PROGRAM

The University administers the Federal Direct Loan Program (including Direct Subsidized Loans, Direct Unsubsidized Loans, and Direct PLUS Loans), CFDA No. 84.268. The University is responsible for completing portions of the loan applications, verifying student eligibility, filing student confirmation reports, processing refunds, and disbursing loan proceeds. During the year ended December 31, 2021, the University authorized new loans under the Federal Direct Loan Program for a total of \$31,847,000.

5. PASS-THROUGH FUNDS

The University has subcontracted the following federal awards for the year ended December 31, 2021, as follows:

<u>Federal Sponsor</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
Department of Defense:		
DOD ARMY ATI 2017-391	12.100	\$ 538,289
DOD NSEP IIE 0054-BYU-3-CHN-OS-280-PO17	12.550	127,390
DOD ONR N00014-21-1-2190	12.300	<u>112,848</u>
Total Department of Defense		<u>778,527</u>
Department of Energy:		
DOE DE-FE0031928	81.089	453,314
DOE DE-NE0008866	81.121	76,224
DOE DE-SC0016441	81.049	<u>147,410</u>
		<u>676,948</u>
Department of Health and Human Services:		
DHHS CDC UT UCHD 2021-832	93.391	32,269
DHHS NIH 1R01AG066874-01	93.866	9,921
DHHS NIH 1R01AI116989-01	93.855	154,960
DHHS NIH 1R15GM140388-01	93.859	21,144
DHHS NIH 1RF1AG054052-01	93.866	397,869
DHHS NIH 2R01DC009616-06A1	93.173	370,086
DHHS NIH 5R01DC016269-03	93.173	270,007
DHHS NIH R01EY012287	93.867	<u>160,656</u>
Total Department of Health and Human Services		<u>1,416,912</u>
National Aeronautics and Space Administration:		
NASA 80NSSC20K0528	43.001	29,407
NASA NSSC 80NSSC18K0411	43.001	<u>4,792</u>
Total National Aeronautics and Space Administration		<u>34,199</u>
National Science Foundation:		
NSF 1636645	47.049	463,811
NSF 2012093	47.050	118
NSF 2135859	47.070	<u>19,151</u>
Total National Science Foundation		<u>483,080</u>
TOTAL SUBCONTRACTOR PAYMENTS		<u>\$ 3,389,666</u>

INDEPENDENT AUDITOR'S 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*

Board of Trustees
Brigham Young University

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Brigham Young University (the "University"), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and cash flows for the year ended December 31, 2021, and the related notes to the financial statements, and have issued our report thereon dated April 27, 2022.

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.

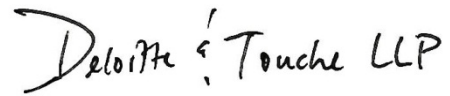
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Deloitte & Touche LLP". The signature is written in a cursive, professional style.

April 27, 2022



Deloitte & Touche LLP
111 South Main Street
Suite 1500
Salt Lake City, UT 84111-1919
USA

Tel: +1 801 328 4706
Fax: +1 801 366 7900
www.deloitte.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
Brigham Young University

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Brigham Young 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 December 31, 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.

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 December 31, 2021.

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.

Report on 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.

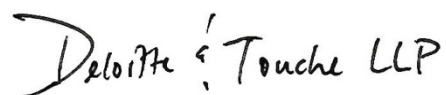
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 December 31, 2021, and have issued our report thereon dated April 27, 2022, 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.

The image shows a handwritten signature in black ink that reads "Deloitte & Touche LLP". The signature is written in a cursive, flowing style.

April 27, 2022

BRIGHAM YOUNG UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION I—SUMMARY OF AUDITOR’S RESULTS

Financial Statements

1. The independent auditor’s report on the financial statements expressed an unmodified opinion.
2. No deficiencies were identified in internal control over financial reporting that were considered to be significant deficiencies or material weaknesses.
3. No instance of noncompliance considered material to the financial statements was disclosed by the audit.

Federal Awards

4. No deficiencies were identified in internal control over compliance with requirements applicable to major federal award programs that were considered to be significant deficiencies or material weaknesses.
5. The independent auditor’s report on compliance for each major federal program expressed an unmodified opinion.
6. The audit disclosed no compliance findings required to be reported by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
7. The University’s major programs were:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Research and Development Cluster	Various

8. A threshold of \$3,000,000 was used to distinguish between Type A and Type B programs as those terms are defined in the Uniform Guidance.
9. The University did qualify as a low-risk auditee as that term is defined in the Uniform Guidance.

PART II—FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS SECTION

None.

PART III—FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

None.

BRIGHAM YOUNG UNIVERSITY

SCHEDULE OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

None.