

BYU

BRIGHAM YOUNG
UNIVERSITY

Compliance Reports Required under the
Single Audit Act Amendment of 1996 for the
Year Ended December 31, 2024,
and Independent Auditor's Reports

BRIGHAM YOUNG UNIVERSITY

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SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

RESEARCH AND DEVELOPMENT CLUSTER:

Corporation for National & Community Service:

CNCS Americorps UCSV 220660	94.006		(1)	(1)
CNCS AmeriCorps UCSV 240990	94.006		8,227	8,227
CNCS AmeriCorps UCSV 250427	94.006		9,058	9,058
Corporation for National & Community Service Total		<u>-</u>	<u>17,284</u>	<u>17,284</u>

Department of Agriculture:

USDA 2020-67014-30867	10.310	71,225		71,225
USDA 2022-67022-37870	10.310	220,214		220,214
USDA 2024-67021-42783	10.310	64,598		64,598
USDA 58-3060-2-010	10.001	64,375		64,375
USDA ARS 58-2050-0-006	10.001	27		27
USDA ARS 58-2080-0-014	10.001	18,425		18,425
USDA ERS 58-4000-1-0045	10.253	(108)		(108)
USDA ERS 58-5000-0-0072-R	10.253	9,899		9,899
USDA FS 20-CS-11040800-016	10.000	59,611		59,611
USDA FS 21-JV-11221632-199	10.000	8,533		8,533
USDA FS 24-JV-11272123-033	10.000	38,108		38,108
USDA NR213A750013G004	10.912	96,823		96,823
USDA BSU 10239-PO140617	10.215		9,127	9,127
USDA NIFA CUBOULDER 1001461239	10.310		60,952	60,952
USDA USU 204687-839	10.215		28,011	28,011
Department of Agriculture Total		<u>651,730</u>	<u>98,090</u>	<u>749,820</u>

Department of Commerce:

DOC NOAA UA A22-0306-S001	11.000		306,256	306,256
DOC NOAA UA A23-0238-S001	11.432		279,830	279,830
DOC NOAA UA A23-0253-S001	11.432		190,321	190,321
DOC NOAA UA A23-0281-S001	11.405		462,940	462,940
DOC NOAA UA A24-0421-S001	11.432		45,573	45,573
DOC UoFH R-21-0103	11.432		88,232	88,232
Department of Commerce Total		<u>-</u>	<u>1,373,152</u>	<u>1,373,152</u>

Department of Defense:

DOD AFRL CAPSTONE	12.000	22,000		22,000
DOD AFRL FA9453-22-C-0013	12.000	69,922		69,922
DOD AFRL FA945324PX007	12.000	24,591		24,591
DOD ARMY DUG W9126G-19-2-0053	12.005	108,187		108,187
DOD ARMY VAFB FA461025P0008	12.000	15,620		15,620
DOD ARMY VAFB W9126G-23-2-0002	12.005	566,667		566,667
DOD ARMY W911NF2320154	12.431	163,270		163,270
DOD DOD ONR N000142412503	12.300	29,686		29,686
DOD HQ00342410004	12.902	40,039		40,039
DOD NAVSEA N6660424P0306	12.000	47,332		47,332
DOD NSA H98230-22-1-0229	12.903	58,006		58,006
DOD NSA H98230-23-P-2008	12.000	125,000		125,000
DOD NSA H98320-23-1-0171	12.903	63,105		63,105

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DOD NSWC N00174-23-1-0005	12.300	221,265		221,265
DOD NSWC N00178-23-1-0006	12.300	42,143		42,143
DOD ONR N00014-20-C-1085	12.000	47,352		47,352
DOD ONR N00014-21-1-2069	12.300	90,676		90,676
DOD ONR N00014-21-1-2435	12.300	23,308		23,308
DOD ONR N00014-21-1-2761	12.300	77,891		77,891
DOD ONR N00014-22-1-2402	12.300	87,775		87,775
DOD ONR N00014-22-1-2683	12.300	103,705		103,705
DOD ONR N000142412260	12.300	128,659		128,659
DOD ONR N000142412301	12.300	93,546		93,546
DOD ONR N000142412566	12.300	5,289		5,289
DOD USACE W9126G-23-2-0030	12.300	108,591		108,591
DOD USACE W912HZ2120044	12.630	(4,160)		(4,160)
DOD USAFA FA70002120007	12.800	131,933		131,933
DOD AF ENSCO G27450-3943 Task 0064	12.000		103	103
DOD AF ENSCO G27450-3943 Task 0080	12.000		114,858	114,858
DOD AF SSCI SC-1754-01	12.000		41,284	41,284
DOD AF UES, Inc. S-188-020-001	12.000		45,978	45,978
DOD AF UTOPIA BYU-0790-2023-01	12.000		135,577	135,577
DOD AFOSR FIU 800011117-02UG	12.800		113,043	113,043
DOD AFRL ElectraFly FA864922P1033_01	12.000		48,337	48,337
DOD AFRL ISSI PO SB20341	12.000		7,000	7,000
DOD ARMY ATI 2017-391	12.100		42,595	42,595
DOD ARMY LEIDOS PO10322702	12.000		6,102	6,102
DOD ARMY NielsonSci C0118-001	12.000		58,320	58,320
DOD ARMY PURDUE 13000844-025	12.000		29,843	29,843
DOD ARMY PURDUE 13001218-136	12.000		48,112	48,112
DOD ARMY Wasatch Ionics W15QKN24C0039-BYU-001	12.000		53,249	53,249
DOD DARPA RIVERSIDE OIC.11441.RR002806	12.000		214,293	214,293
DOD DPAA UW 0000000510	12.740		60,712	60,712
DOD DTRA PSU SA21-05	12.351		177,959	177,959
DOD GATECH AWD-005496-S1	12.000		180,369	180,369
DOD GE 401169155	12.000		27,660	27,660
DOD NAVAIR IERUS 2022-BYU-001	12.000		5,076	5,076
DOD NAVSEA MAKAI No. MOE001	12.000		25,443	25,443
DOD NSEP IIE BOR21 ARA	12.550		17,250	17,250
DOD NSEP IIE BOR21-BYU-3-ARA	12.000		114,501	114,501
DOD NSEP IIE BOR21-BYU-3-CHN	12.000		147,123	147,123
DOD NSEP IIE BOR21-BYU-3-SSC-PO5	12.550		16,500	16,500
DOD ONR Carnegie 1140207-402510	12.300		139,409	139,409
DOD ONR GammaTech GT S20-07	12.000		128,718	128,718
DOD USSOCOM Wasatch Ionics H9240523P0008-BYU-001	12.000		20,428	20,428
Department of Defense Total		2,491,398	2,019,842	4,511,240
Department of Education:				
ED P220A220014	84.220A		407,127	407,127
ED KU FY2021-009	84.324A		152,739	152,739
ED UCI *No Contract Number*	84.000		36,610	36,610
ED UoFU 10064447-01-BYU	84.015A		115,851	115,851

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ED UofU 10064448-01-BYU	84.015A		100,840	100,840
ED UofU 10064449-01-BYU	84.000		274,607	274,607
ED UofU 10064450-01-BYU	84.105B		257,514	257,514
ED USBE 24STAC IHE 2023-25	84.027		69,439	69,439
ED USBE 25STAC IHE 2024-2026	84.027		69,126	69,126
ED USBE REU - 23STAC IHE 22-24	84.027		(100)	(100)
ED USBE-23STAC IHE 2022-24 #2	84.027		35,374	35,374
Department of Education Total			<u>407,127</u>	<u>1,519,127</u>
Department of Energy:				
DOE DE-AR0001617	81.135	143,876		143,876
DOE DE-FE0031928	81.089	106,995		106,995
DOE DE-NE0009058	81.121	142,707		142,707
DOE DE-NE0009393	81.121	227,187		227,187
DOE DE-NE0009408	81.121	206,525		206,525
DOE DE-NE0009502	81.121	58,917		58,917
DOE DE-SC0016441	81.049	191,689		191,689
DOE DE-SC0018329	81.049	37,235		37,235
DOE DE-SC0021134	81.049	179,459		179,459
DOE DE-SC0022133	81.049	124,415		124,415
DOE Achilles AHT-2022-01	81.049		124,993	124,993
DOE Applied Minerals Inc. BYU06282021	81.049		165,399	165,399
DOE BPMI PO A303319-0	81.000		233,914	233,914
DOE Cimarron 001	81.135		82,352	82,352
DOE HIFUNDA	81.049		24,134	24,134
DOE INL 279027	81.000		3,604	3,604
DOE INL 284488	81.000		19,341	19,341
DOE INL 299741	81.000		22,000	22,000
DOE KCNSC N000461238	81.000		(8,179)	(8,179)
DOE KCNSC N000505164	81.000		69,711	69,711
DOE KCNSC N000509639	81.000		96,894	96,894
DOE KCNSC N000542147	81.000		974	974
DOE KCNSC N000543481	81.000		4,190	4,190
DOE KCNSC PO N000523044	81.000		42,260	42,260
DOE LANL CW22850	81.000		40,643	40,643
DOE LANL CW26356	81.000		50,792	50,792
DOE LLNL B655561	81.000		83,462	83,462
DOE LLNL B660698	81.000		24,000	24,000
DOE LLNL B661006	81.000		121,408	121,408
DOE LLNL B661007	81.000		119,083	119,083
DOE LLNL B666185	81.000		40,003	40,003
DOE LLNL B666462	81.000		27,103	27,103
DOE MINES 402839-402840-7201	81.086		30,990	30,990
DOE NielsonSci *Preliminary Award*	81.000		(574)	(574)
DOE NielsonSci 23907-001	81.049		67,292	67,292
DOE NielsonSci NS-2022-001	81.049		(7,295)	(7,295)
DOE NNSS 266747	81.000		(824)	(824)
DOE NREL SUB-2023-10230	81.000		166,058	166,058
DOE NREL SUB-2023-10352	81.000		78,544	78,544

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DOE PITT AWD00009688 (421329-1)	81.121	71,175	71,175
DOE PNNL 660626	81.000	55,197	55,197
DOE PNNL 712509	81.000	112,844	112,844
DOE PNNL Friction Stir Dues	81.000	12,718	12,718
DOE SANDIA	81.000	1,670	1,670
DOE SANDIA	81.000	805	805
DOE SANDIA	81.000	20,000	20,000
DOE SANDIA	81.000	25,000	25,000
DOE SANDIA	81.000	23,500	23,500
DOE SANDIA 2346802	81.000	82,549	82,549
DOE SANDIA 2363288	81.000	48,859	48,859
DOE SANDIA 2452186	81.000	6,956	6,956
DOE SANDIA 2507725	81.000	74,888	74,888
DOE SANDIA 2567254	81.000	58,790	58,790
DOE SLAC 200194	81.000	52,490	52,490
DOE SLAC 238020	81.000	48,386	48,386
DOE SRNL 0000506951	81.000	53,408	53,408
DOE TNS TSI 212M02-BYU	81.000	255,653	255,653
DOE UofU 10070346-02-BYU	81.000	10,436	10,436
DOE USU 205124-873	81.086	39,390	39,390
DOE VATECH 429505-19013	81.135	3,470	3,470
Department of Energy Total		<u>1,419,005</u>	<u>2,780,456</u>
			<u>4,199,461</u>

Department of Health and Human Services:

DHHS NIH 1R01AG066874-01	93.866	435,171	435,171
DHHS NIH 1R01EB027096-01	93.286	93	93
DHHS NIH 1R01EB032773	93.286	673,032	673,032
DHHS NIH 1R01GM138931-01	93.859	204,237	204,237
DHHS NIH 1R15AI159847-01A1	93.855	163,620	163,620
DHHS NIH 1R15CA293800-01	93.393	96,303	96,303
DHHS NIH 1R15DA049260-01A1	93.279	98,542	98,542
DHHS NIH 1R15DK124835-01A1	93.847	47,221	47,221
DHHS NIH 1R15GM140388-01	93.859	33,620	33,620
DHHS NIH 1R15GM155803-01	93.859	28,804	28,804
DHHS NIH 1R15GM157661-01	93.859	20,834	20,834
DHHS NIH 1R15HD101969-01	93.865	9,275	9,275
DHHS NIH 1R15HD108743	93.865	133,101	133,101
DHHS NIH 1R15HL152257-01A1	93.838	67,336	67,336
DHHS NIH 1R15NS131998-01A1	93.853	139,971	139,971
DHHS NIH 1R21CA272326-01	93.396	221,038	221,038
DHHS NIH 1R35GM153179-01	93.859	115,130	115,130
DHHS NIH 1R35GM155011-01	93.859	94,216	94,216
DHHS NIH 2R15DA049260-02A1	93.279	8,263	8,263
DHHS NIH 2R15GM100376-03A1	93.859	150,815	150,815
DHHS NIH 2R15GM114789-02	93.859	76,813	76,813
DHHS NIH 2R15GM114789-03	93.859	23,886	23,886
DHHS NIH 2R15GM116055-02	93.859	65,322	65,322
DHHS NIH 2R15GM123405-03	93.859	160,983	160,983
DHHS NIH 2R15GM132868-02	93.859	104,238	104,238

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DHHS NIH 2R15HD098969-02A1	93.865	8,416	8,416
DHHS NIH 3R01GM147653-02S2	93.859	247,748	247,748
DHHS NIH 3R15GM132868-02S1	93.859	99,983	99,983
DHHS NIH 3R15GM146209-01S1	93.859	21,180	21,180
DHHS NIH 7R25EY029128-06	93.867	138,794	138,794
DHHS NIH NINDS 2R15NS0877447-02	93.853	68,254	68,254
DHHS NIH R01AA030577	93.273	515,968	515,968
DHHS NIH R01AI127401	93.855	656,532	656,532
DHHS NIH R01CA279074	93.396	667,369	667,369
DHHS NIH R01EY012287	93.867	80,006	80,006
DHHS NIH R01GM147653	93.859	291,175	291,175
DHHS NIH R03HL168983	93.837	44,193	44,193
DHHS NIH R15GM146209	93.859	157,753	157,753
DHHS NIH UH3AR076723	93.846	15,022	15,022
DHHS AHRQ UofSC 24-5609	93.226		8,799
DHHS CDC U of U 10067906-04-BYU	93.262		13,268
DHHS NIH BCH GENFD 0002261143	93.865		83,706
DHHS NIH BCH GENFD 0002261144	93.867		180,632
DHHS NIH CLEMSON 2304-209-2014614	93.855		73,309
DHHS NIH COLUMBIA 6(GG015129-01)	93.866		96,090
DHHS NIH CSUF S-7806-BYU	93.859		17,805
DHHS NIH Georgetown University AWD7775338-GR285203	93.865		169,851
DHHS NIH Georgetown University AWD7775338-GR296390	93.865		22,281
DHHS NIH IB INC 1R44HD112264-01A1	93.865		62,617
DHHS NIH Indiana University 9566-BYU	93.866		10,527
DHHS NIH MAYO BRI-301551	93.394		121,217
DHHS NIH MSU G370-20-W8460	93.855		50,910
DHHS NIH RICE R23431	93.859		43,222
DHHS NIH SCRIPPS 5-55102	93.855		256,041
DHHS NIH SCRIPPS GR000183	93.855		88,815
DHHS NIH UCSC A20-0105-S001	93.286		86,771
DHHS NIH UI S05016-01	93.000		129,344
DHHS NIH UMASS 22-016938 A 00	93.113		28,120
DHHS NIH UMD 125737-Z0608202	93.866		50,500
DHHS NIH UMinn H006592401	93.866		(4,353)
DHHS NIH UNCCH 5126161	93.846		(23,896)
DHHS NIH UNCCH 5130021	93.846		30,789
DHHS NIH UNCCH 5130028	93.846		96,591
DHHS NIH UNCCH 5130034	93.846		51,601
DHHS NIH UofU 10061137-01-BYU	93.866		11,174
DHHS NIH UofU 10061997-01-BYU	93.286		17,999
DHHS NIH USU 203764-769	93.859		33,663
DHHS NIH UHealth SA0003206	93.865		16,329
DHHS NIH VCU FP00018919_SA002	93.000		22,406
DHHS NIH WSU 136874 SPC003197	93.866		373,417
Department of Health and Human Services Total		6,184,257	8,403,802

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Department of Homeland Security:			
DHS 70RSAT24CB0000011	97.000	4,327	4,327
DHS IPA - Warnick	97.000	306,989	306,989
Department of Homeland Security Total		311,316	311,316
Department of Interior:			
DOI BLM DOI USGS G22AC00280	15.808	103,987	103,987
DOI BLM L24AC00281-00	15.245	15,839	15,839
DOI BOR URMCC 23FCUT-2680	15.000	28,395	28,395
DOI BOR URMCC 24FCUT2770	15.200	10,877	10,877
DOI FWS F19AC00962	15.678	29,889	29,889
DOI FWS F24AC00925-00	15.670	117,230	117,230
DOI NPS GBNP P24AC01869-00	15.945	1,386	1,386
DOI NPS P22AC01424	15.945	13,220	13,220
DOI URMCC 19FC-UT-2330	15.200	17,466	17,466
DOI USGS 140G0320D0010	15.808	7,260	7,260
DOI USGS 140G0320D0010	15.000	7,198	7,198
DOI USGS G22AP00209	15.807	76,371	76,371
DOI USGS G24AP00158-00	15.807	81,060	81,060
DOI BLM UDWR 250534	15.233		58,651
DOI FWS FWFF *No Contract Number*	15.000		17,373
DOI FWS UDWR 216269	15.000		14,527
DOI FWS UDWR 221987	15.611		32,811
DOI FWS UDWR 222094	15.611		98,090
DOI FWS UDWR 230594	15.000		117,225
DOI FWS UDWR 231201	15.611		111,595
DOI FWS UDWR 231202	15.000		78,326
DOI FWS UDWR 231216	15.000		36,252
DOI FWS UDWR 231974	15.000		26,186
DOI URMCC UDWR 236129	15.504		4,200
DOI USGS USU 203840-860	15.805		31,267
Department of Interior Total		510,178	1,136,681
National Aeronautics and Space Administration:			
NASA 80NSSC19K0057	43.001	189,369	189,369
NASA 80NSSC20K0319	43.001	60,718	60,718
NASA 80NSSC20K0528	43.001	877	877
NASA 80NSSC22K0927	43.000	270,910	270,910
NASA 80NSSC23K0180	43.001	340,229	340,229
NASA 80NSSC23K0546	43.001	97,617	97,617
NASA 80NSSC23K1209	43.012	64,318	64,318
NASA 80NSSC23K1235	43.001	93,752	93,752
NASA 80NSSC23K1374	43.001	30,545	30,545
NASA 80NSSC23K1567	43.002	64,978	64,978
NASA 80NSSC23M0218	43.002	245,520	245,520
NASA 80NSSC23PC109	43.000	71,330	71,330
NASA 80NSSC24K1336	43.012	18,439	18,439
NASA AMA RSES-BYU	43.000		107,000
NASA CU Boulder 1560622	43.001		2,824

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NASA DAYTON SUB-24-000063	43.012		58,853	58,853
NASA JOHNSH 174753	43.000		36,123	36,123
NASA JPL 1622707	43.001		26,513	26,513
NASA OMNITEK SC-BYU-2024-11-12	43.000		6,051	6,051
NASA PCT *No Contract Number*	43.000		21,893	21,893
NASA PSI 1945-BYU	43.001		57,430	57,430
NASA STSI HST-GO-17206.003-A	43.000		5,163	5,163
NASA UCSD KR704637	43.002		192,180	192,180
NASA UofU 10053957-01	43.001		37,714	37,714
NASA UofU 10054954-BYU	43.008		214,838	214,838
National Aeronautics and Space Administration Total			1,548,602	2,315,184
National Endowment for the Arts:				
NEA 1910658-51-23	45.024	37,881		37,881
NEA UDAM 241315	45.000		60,000	60,000
NEA WESTAF *No Grant Number*	45.000		3,900	3,900
NEA WESTAF TW20230288	45.025		3,000	3,000
National Endowment for the Arts Total		37,881	66,900	104,781
National Science Foundation:				
NSF 1636645	47.049	1,037,429		1,037,429
NSF 1651832	47.070	42,672		42,672
NSF 1652950	47.070	918		918
NSF 1654700	47.049	6,854		6,854
NSF 1738550 SHREC	47.070	20,696		20,696
NSF 1749395	47.041	72,402		72,402
NSF 1753357	47.049	170,762		170,762
NSF 1834332	47.049	16,931		16,931
NSF 1846477	47.070	(11,270)		(11,270)
NSF 1915620	47.076	13,595		13,595
NSF 1916696	47.041	(810)		(810)
NSF 1920953	47.041	38,915		38,915
NSF 1935767	47.041	3,278		3,278
NSF 1946724	47.041	67,236		67,236
NSF 2002432	47.074	86,545		86,545
NSF 2003667	47.049	13,661		13,661
NSF 2005432	47.050	39,803		39,803
NSF 2006219	47.041	8,755		8,755
NSF 2009999	47.049	48,616		48,616
NSF 2011439	47.050	97,886		97,886
NSF 2012093	47.050	148,925		148,925
NSF 2012629	47.041	20,519		20,519
NSF 2022583	47.050	7,024		7,024
NSF 2024792	47.041	103,449		103,449
NSF 2030165	47.041	53,675		53,675
NSF 2032190	47.041	44,913		44,913
NSF 2046669	47.041	102,145		102,145
NSF 2050872	47.049	114,196		114,196
NSF 2051129	47.049	47,639		47,639

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

NSF 2052246	47.074	119,832	119,832
NSF 2053188	47.049	35,473	35,473
NSF 2101383	47.076	449,743	449,743
NSF 2104317	47.049	135,815	135,815
NSF 2114655	47.050	5,094	5,094
NSF 2121023	47.076	58,811	58,811
NSF 2133685	47.078	99,204	99,204
NSF 2135732	47.041	212,383	212,383
NSF 2135859	47.070	106,819	106,819
NSF 2137511	47.049	35,936	35,936
NSF 2138403	47.041	(9,155)	(9,155)
NSF 2139551	47.070	140,842	140,842
NSF 2143195	47.049	78,392	78,392
NSF 2147126	47.041	131,359	131,359
NSF 2153215	47.049	164,308	164,308
NSF 2153317	47.070	16,414	16,414
NSF 2201164	47.076	92,232	92,232
NSF 2204644	47.049	87,904	87,904
NSF 2205837	47.049	40,878	40,878
NSF 2206564	47.049	113,020	113,020
NSF 2206762	47.049	72,749	72,749
NSF 2207615	47.049	159,689	159,689
NSF 2207737	47.049	155,736	155,736
NSF 2210067	47.049	85,203	85,203
NSF 2213295	47.049	78,777	78,777
NSF 2214708	47.083	583	583
NSF 2216943	47.074	28,908	28,908
NSF 2217155	47.074	216,710	216,710
NSF 2223985	47.041	23,366	23,366
NSF 2234534	47.084	150,059	150,059
NSF 2238458	47.076	67,397	67,397
NSF 2244799	47.049	102,710	102,710
NSF 2245491	47.070	95,356	95,356
NSF 2247154	47.049	106,022	106,022
NSF 2301491	47.041	136,046	136,046
NSF 2303480	47.050	16,988	16,988
NSF 2304704	47.049	2,908	2,908
NSF 2310943	47.049	3,836	3,836
NSF 2321381	47.050	49,865	49,865
NSF 2322058	47.078	103,485	103,485
NSF 2336409	47.076	282,043	282,043
NSF 2338690	47.049	27,739	27,739
NSF 2343089	47.050	15,126	15,126
NSF 2344766	47.041	41,359	41,359
NSF 2345726	47.084	85,866	85,866
NSF 2346280	47.070	6,178	6,178
NSF 2347174	47.041	26,918	26,918
NSF 2348509	47.041	18,453	18,453
NSF 2348770	47.049	165,370	165,370

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

NSF 2349124	47.041	4,729	4,729
NSF 2349338	47.049	50,949	50,949
NSF 2349380	47.049	1,729	1,729
NSF 2350128	47.049	27,263	27,263
NSF 2402661	47.050	29,836	29,836
NSF 2403998	47.049	28,777	28,777
NSF 2418438	47.049	6,295	6,295
NSF 4-D 2022001	47.041	(138)	(138)
NSF 4-D 2024001	47.084	32,841	32,841
NSF AQUAVEO 2310001	47.084	89,529	89,529
NSF Beekeeping 101 2152247BYU-1	47.000	84,819	84,819
NSF Care Weather 0002	47.084	33,602	33,602
NSF CLEMSON 2373-206-2015104	47.000	34,154	34,154
NSF Colorado School of Mines 402011-5803	47.075	65,725	65,725
NSF Cornell 75548-10787	47.049	70,678	70,678
NSF CUBOULDER 1562570	47.070	224,189	224,189
NSF CUBOULDER 1564363	47.078	52,644	52,644
NSF CUBOULDER 1565747	47.070	17,071	17,071
NSF DULLKNIFE	47.076	11,483	11,483
NSF MINES 402796-402797-7201	47.041	31,121	31,121
NSF MIT s6141 PO#992750	47.041	62,933	62,933
NSF NYU F2439-02	47.049	1,870	1,870
NSF PURDUE 10001843-010	47.000	36,468	36,468
NSF TAMU *Preliminary Award*	47.000	74,475	74,475
NSF TAMU M2000768	47.074	19,787	19,787
NSF TU 14-2-1206783-94802	47.041	116,548	116,548
NSF UCB 00011576	47.049	60,259	60,259
NSF UofA 581198	47.041	123,934	123,934
NSF UofA 680766	47.041	(2,241)	(2,241)
NSF UofU 10066849-01-BYU	47.041	226,070	226,070
NSF USU 203856-772	47.075	8,274	8,274
NSF VATECH 480665-19013	47.041	27,356	27,356
National Science Foundation Total		<u>7,007,686</u>	<u>1,503,451</u>
			<u>8,511,137</u>
Social Security Administration:			
SSA BOSTON 5107175-BC23-S3	96.001		12,947
			<u>12,947</u>
Social Security Administration Total		<u>-</u>	<u>12,947</u>
RESEARCH AND DEVELOPMENT CLUSTER TOTAL		<u>20,569,180</u>	<u>12,596,752</u>
			<u>33,165,932</u>
STUDENT FINANCIAL ASSISTANCE CLUSTER:			
Department of Education-Federal Direct Student Loans	84.268	30,148,000	30,148,000
Department of Education-Pell Grant Program	84.063	70,622,998	70,622,998
STUDENT FINANCIAL ASSISTANCE CLUSTER TOTAL		<u>100,770,998</u>	<u>-</u>
			<u>100,770,998</u>
TOTAL FEDERAL EXPENDITURES		<u>121,340,178</u>	<u>12,596,752</u>
			<u>133,936,930</u>

BRIGHAM YOUNG UNIVERSITY

NOTES TO THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

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, 2024. 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 MINIMUS 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, 2024, the University authorized new loans under the Federal Direct Loan Program for a total of \$30,148,000.

5. PASS-THROUGH FUNDS

The University has subcontracted the following federal awards for the year ended December 31, 2024, as follows:

<u>Federal Sponsor</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
Department of Agriculture		
USDA UDAF 211923	10.310	21,617
Total Department of Agriculture		<u>21,617</u>
Department of Commerce:		
DOC NOAA UA A22-0306-S001	11.000	64,164
DOC NOAA UA A23-0253-S001	11.432	45,605
DOC NOAA UA A23-0281-S001	11.405	192,995
DOC NOAA UA A24-0421-S001	11.432	23,686
Total Department of Commerce		<u>326,450</u>
Department of Defense:		
DOD ARMY ATI 2017-391	12.100	42,595
DOD ARMY VAFB W9126G-23-2-0002	12.005	365,795
DOD ONR N00014-21-1-2069	12.300	19,373
DOD USACE W9126G-23-2-0030	12.300	65,225
Total Department of Defense		<u>492,988</u>
Department of Energy:		
DOE DE-FE0031928	81.089	106,905
DOE DE-NE0009393	81.121	78,866
DOE DE-SC0016441	81.049	84,681
Total Department of Energy		<u>270,452</u>
Department of Health and Human Services:		
DHHS NIH 1R01EB032773	93.286	382,464
DHHS NIH 3R01GM147653-02S2	93.859	161,060
DHHS NIH R01AI127401	93.855	37,323
DHHS NIH R01CA279074	93.396	65,958
DHHS NIH R01EY012287	93.867	4,895
DHHS NIH R01GM147653	93.859	95,946
DHHS NIH R03HL168983	93.837	825
Total Department of Health and Human Services		<u>748,470</u>
Department of Homeland Security		
DHS 70RSAT24CB0000011	97.000	3,508
Total Department of Homeland Security		<u>3,508</u>
National Aeronautics and Space Administration:		
NASA 80NSSC20K0528	43.001	877
NASA 80NSSC22K0927	43.000	44,774
NASA 80NSSC23K0180	43.001	49,773
NASA 80NSSC23M0218	43.002	44,750
Total National Aeronautics and Space Administration		<u>140,175</u>
National Science Foundation:		
NSF 1636645	47.049	653,092
NSF 2046669	47.041	21,007
NSF 2101383	47.076	49,788
NSF 2114655	47.050	568
NSF 2135859	47.070	70,058
NSF 2201164	47.076	(7,662)
NSF 2213295	47.049	(1,260)
NSF 2234534	47.084	5,301
NSF 2321381	47.050	12,966
Total National Science Foundation		<u>803,859</u>
TOTAL SUBCONTRACTOR PAYMENTS		<u><u>2,807,519</u></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 (*Government Auditing Standards*), the financial statements of Brigham Young University (the "University"), which comprise the University's statement of financial position as of December 31, 2024, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 25, 2025.

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.

Deloitte Touche LLP

April 25, 2025

INDEPENDENT AUDITOR’S 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

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, 2024. The University’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

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

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

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

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

We have audited the financial statements of the University as of and for the year ended December 31, 2024, and have issued our report thereon dated April 25, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial

statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte Touche LLP

April 25, 2025

BRIGHAM YOUNG UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

PART I—SUMMARY OF INDEPENDENT AUDITOR’S RESULTS

I. Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

II. Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

 X Yes _____ None reported

Type of auditor’s report issued no compliance for major federal programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)?

 X Yes _____ No

BRIGHAM YOUNG UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED FOR THE YEAR ENDED DECEMBER 31, 2024

PART I—SUMMARY OF INDEPENDENT AUDITOR’S RESULTS, CONTINUED

II. Federal Awards, Continued

Identification of Major Federal Programs:

Federal ALN	Name of Federal Program or Cluster
Various	Research and Development Cluster
Dollar threshold used to distinguish between Type A and Type B programs	<u>\$3,000,000</u>
Auditee qualified as low-risk auditee?	<u> X </u> Yes <u> </u> No

PART II—FINANCIAL STATEMENT FINDINGS

No matters are reportable.

PART III—FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Reference Number 2024-001 - Procurement Expenditures within Research and Development Cluster

Federal Program and Assistance Listing Number (ALN)—Various

Criteria - In accordance with 2 CFR Part 200 for Procurement, small purchase procedures are used for purchases that exceed the micro-purchase amount but do not exceed the simplified acquisition threshold (\$250,000). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. Further, in accordance with Brigham Young University’s procurement policy, a strategic sourcing specialist must obtain at least two competitive quotes for expenditures between \$10,000 and \$250,000.

Statement of Condition - During our testing, we selected a sample of 12 procurements from a population of 41 total procurements. Of the sample of 12 procurements, 5 sampled procurements did not obtain at least two competitive quotes for expenditures.

Questioned Costs - None

Effect - The University did not comply with their procurement policy or the Compliance Supplement – May 2024 (2 CFR Part 200, Appendix XI) by obtaining competitive quotes for expenditures.

Underlying Cause - University grant officials did not sufficiently review and track procurement expenditures to ensure that the competitive quotes were received and that the University’s policy was being followed.

Recommendation – The University should ensure all strategic sourcing specialists receive training on the University’s policy regarding procurement expenditures. Further, the University should perform regular reviews to ensure its existing policies and procedures are being followed.

Management’s View and Corrective Action Plan - Management agrees with the finding and will provide policy training to the individuals and teams involved in the grant procurement process beginning in the second quarter of 2025. New employee training will emphasize these policies. In addition, regular self-reviews will be performed to confirm policy adherence beginning in the third quarter of 2025.

BRIGHAM YOUNG UNIVERSITY

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

Not applicable – There were no findings reported in the prior year.