

Brigham Young University

Compliance Reports Required under the
Single Audit Act Amendment of 1996 for the
Year Ended December 31, 2020,
and Independent Auditors' Reports

BRIGHAM YOUNG UNIVERSITY

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT (Not included herein)	
FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019 (Not included herein)	
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020	1–9
NOTES TO THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020	10–11
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 <i>GOVERNMENT AUDITING STANDARDS</i>	12–13
INDEPENDENT AUDITORS' 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	14–15
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020	16
SCHEDULE OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020	17

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

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	\$ -	\$ 6,366	\$ 6,366
CNCS AmeriCorps UCSV 200896	94.006		4,908	4,908
Corporation for National & Community Service Total		-	11,274	11,274
Department of Agriculture:				
USDA 2020-67014-30867	10.310	49,448		49,448
USDA 58-2050-0-006	10.001	98,029		98,029
USDA 58-2080-0-014	10.001	19,855		19,855
USDA 59-2060-9-001	10.001	24,299		24,299
USDA ARS 58-2080-6-018	10.001	36,941		36,941
USDA ARS 58-5082-8-008	10.001	6,914		6,914
USDA ARS 58-8042-8-048	10.001	20,448		20,448
USDA ERS 58-4000-7-0072	10.253	7,448		7,448
USDA ERS 58-4000-8-0033-R	10.253	20,385		20,385
USDA FS 15-CS-11221632-084	10.600	5,645		5,645
USDA FS 15-JV-11221637-103	10.600	24,153		24,153
USDA FS 16-CS-11041000-022	10.600	21,058		21,058
USDA FS 16-JV-11272167-024	10.600	85,340		85,340
USDA FS 17-CS-11041000-007	10.600	37,732		37,732
USDA FS 19-JV-11221632-193	10.600	9,579		9,579
USDA USU 202319-649	10.215		15,810	15,810
Department of Agriculture Total		467,274	15,810	483,084
Department of Defense:				
DOD AFA FA7000-17-2-0008	12.800	117,363		117,363
DOD AFOSR FA9550-17-1-0302	12.800	62,648		62,648
DOD ARMY DPG Tech Support	12.000	9,096		9,096
DOD ARMY DUG W9126G-19-2-0053	12.005	102,997		102,997
DOD ARMY W9126G-18-2-0055	12.300	1,785		1,785
DOD DARPA FA8750-17-2-0082	12.910	78,468		78,468
DOD DOD ONR N00014-20-C-1085	12.000	52,014		52,014
DOD NAWCWD N00174-19-1-0021	12.300	170,521		170,521
DOD NAWCWD N6893619P0274	12.000	48,854		48,854
DOD NSA H98230-19-1-0009	12.901	4,170		4,170
DOD NSA H98230-20-I-0026	12.000	879		879
DOD ONR GRANT12671398	12.300	84,563		84,563
DOD ONR N00014-16-1-3025	12.300	167,339		167,339
DOD ONR N00014-18-1-2040	12.300	149,742		149,742
DOD ONR N00014-20-1-2802	12.300	103,000		103,000
DOD PEOSTRI W900KK-15-C-0028	12.100	10,003		10,003
DOD ACC-NJ NSC KUCR FY2017-054	12.000		125,220	125,220

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DOD AF SSCI	12.000	\$ -	\$ 26,834	\$ 26,834
DOD AFOSR FIU 800011117-02UG	12.800		132,002	132,002
DOD AFRL BRRC 160176C-501	12.800		47,104	47,104
DOD AFRL Neff 0001	12.000		7,251	7,251
DOD AFRL Neff 0002	12.000		22,000	22,000
DOD AFRL TIPD LWFP-HVD	12.800		3,065	3,065
DOD ARMY ATI 2017-391	12.100		463,754	463,754
DOD ARMY BRRC 180223C-501B	12.000		121,074	121,074
DOD ARMY CU BOULDER 1557343	12.000		41,283	41,283
DOD ARMY Nielson Scientific	12.000		30,750	30,750
DOD ARMY PURDUE 13000844-025	12.000		8,340	8,340
DOD BATC 19S0197C	12.000		37,749	37,749
DOD CSU G-09928-01	12.300		18,577	18,577
DOD DPAA UW 0000000510	12.740		38,335	38,335
DOD DTRA PSU SA21-05	12.351		17,005	17,005
DOD IERUS 2020-BYU-001	12.000		3,410	3,410
DOD ISSI SB20245	12.000		22,000	22,000
DOD KSA	12.300		106,251	106,251
DOD NSEP IIE 0054-BYU-3-ARA-280-PO16	12.550		144,944	144,944
DOD NSEP IIE 0054-BYU-3-ARA-280-PO9	12.550		124,663	124,663
DOD NSEP IIE 0054-BYU-3-CHN-280-PO1	12.550		(81)	(81)
DOD NSEP IIE 0054-BYU-3-CHN-280-PO1	12.550		159,862	159,862
DOD NSEP IIE 0054-BYU-3-CHN-280-PO15	12.550		151,653	151,653
DOD NSEP IIE 0054-BYU-3-CHN-OS-280-PO12	12.550		363,969	363,969
DOD NSEP IIE 0054-BYU-3-CHN-OS-280-PO17	12.550		187,761	187,761
DOD NSEP IIE 0054-BYU-3-SSA-280-PO14	12.550		21,380	21,380
DOD NSEP IIE 0054-BYU-3-SSC-280-PO10	12.550		12,000	12,000
DOD NSEP IIE 0054-BYU-3-SSC-280-PO13	12.550		37,900	37,900
DOD ONR Carnegie 1140207-402510	12.300		299,847	299,847
DOD ONR GrammaTech GT S20-04	12.630		36,212	36,212
DOD ONR GrammaTech GT S20-07	12.000		16,565	16,565
DOD ONR N0343A-A	12.300		88,983	88,983
DOD ONR NAVSEA eCortex 1	12.300		20,341	20,341
DOD USACE BRRC 180224F-501	12.000		12,263	12,263
Department of Defense Total		<u>1,163,442</u>	<u>2,950,266</u>	<u>4,113,708</u>
Department of Education:				
ED P220A180023	84.220A	78,183		78,183
ED KU FY2016-128-M4	84.324		24,452	24,452
ED Provo School District	84.000		3,770	3,770
ED UCI	84.000		48,359	48,359
ED UofU 10050229	84.015A		64,055	64,055
ED UofU 10050288	84.015B		255,275	255,275
ED UofU 10050289	84.015A		91,703	91,703
ED UofU 10050290	84.015B		249,450	249,450
Department of Education Total		<u>78,183</u>	<u>737,064</u>	<u>815,247</u>

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
Department of Energy:				
DOE DE-FE0031928	81.089	\$ 1,801	\$ -	\$ 1,801
DOE DE-NE0000644 Wallace	81.121	50,601		50,601
DOE DE-NE0008866	81.121	165,976		165,976
DOE DE-NE0008870	81.121	386,962		386,962
DOE DE-SC0012587	81.049	167,307		167,307
DOE DE-SC0016441	81.049	85,915		85,915
DOE DE-SC0016446	81.049	19,666		19,666
DOE DE-SC0018329	81.049	83,369		83,369
DOE DE-SC0021134	81.049	735		735
DOE OFE DE-FE0029157	81.089	115,054		115,054
DOE ONE DE-NE0000644	81.121	9,630		9,630
DOE BEA 227960	81.000		23,000	23,000
DOE BEA 229456	81.000		23,356	23,356
DOE BEA 238361	81.000		28,225	28,225
DOE BEA 240519	81.000		21,000	21,000
DOE LANL 527136	81.000		67,910	67,910
DOE LANL 570561	81.000		44,000	44,000
DOE LANL 598103	81.000		3,374	3,374
DOE LANL SHREC	81.000		14,632	14,632
DOE LBNL UC-Berkeley 7451423	81.000		(12,102)	(12,102)
DOE LLNL B643228	81.000		9,160	9,160
DOE LLNL B643229	81.000		35,250	35,250
DOE LLNL B643355	81.000		9,552	9,552
DOE LLNL B643372	81.000		22,000	22,000
DOE Naval Nuclear Lab sub MDI	81.000		39,811	39,811
DOE Nielson Sci 20854-001	81.000		63,094	63,094
DOE NNSA LLNL B621785	81.000		20,646	20,646
DOE NREL SUB-2020-10009	81.000		86,632	86,632
DOE NREL XAT-8-70357-01	81.000		76,479	76,479
DOE ONE UIDAHO UA3008-SB-855959	81.121		36,269	36,269
DOE Rutgers 827418	81.135		58,844	58,844
DOE SANDIA 2093698	81.000		34,246	34,246
DOE Sandia National Labs SHREC	81.000		56,867	56,867
DOE SANDIA PO 2039945	81.000		21,844	21,844
DOE SLAC 200194	81.000		101,843	101,843
DOE SRNL 0000395264	81.000		145,154	145,154
DOE UNM 327090-87B1	81.121		57,855	57,855
DOE UofI 094892-17324	81.089		34,633	34,633
DOE UofIL 013683-9483	81.089		915	915
DOE UofU 10029200-BYU	81.124		36	36
DOE UofU 10052851-BYU	81.089		13,271	13,271
DOE UofU 10052969-BYU	81.089		104,374	104,374
DOE UTBAT 4000167342	81.087		13,407	13,407
DOE UTBAT 4000168452	81.087		(9,121)	(9,121)
Department of Energy Total		<u>1,087,016</u>	<u>1,246,456</u>	<u>2,333,472</u>

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
Department of Health and Human Services:				
DHHS NIH 1R01AG066874-01	93.866	\$ 302,889	\$ -	\$ 302,889
DHHS NIH 1R01AI116989-01	93.855	825,232		825,232
DHHS NIH 1R01DA035958-01A1	93.279			
DHHS NIH 1R01EB027096-01	93.286	296,071		296,071
DHHS NIH 1R01GM138931-01	93.859	13,626		13,626
DHHS NIH 1R15DA038092-01A1	93.279	48,152		48,152
DHHS NIH 1R15DA049260-01A1	93.279	8,367		8,367
DHHS NIH 1R15GM100376-01	93.859	2,929		2,929
DHHS NIH 1R15GM114789-01A1	93.859	77,231		77,231
DHHS NIH 1R15GM132852-01	93.859	49,750		49,750
DHHS NIH 1R15GM132868-01	93.859	129,757		129,757
DHHS NIH 1R15GM134476-01	93.859	184,797		184,797
DHHS NIH 1R15GM140388-01	93.859	7,246		7,246
DHHS NIH 1R15HD095737-01A1	93.865	146,367		146,367
DHHS NIH 1R15HD098969-01 Revised	93.865	142,075		142,075
DHHS NIH 1R15HD101969-01	93.865	121,839		121,839
DHHS NIH 1R15HL152257-01A1	93.838	263		263
DHHS NIH 1RF1AG054052-01	93.866	1,072,982		1,072,982
DHHS NIH 1UH2AR076723-01	93.846	264,580		264,580
DHHS NIH 2R01DC009616-06A1	93.173	514,793		514,793
DHHS NIH 2R01EY012287-10A2	93.867	93,246		93,246
DHHS NIH 2R01EY012287-18A1	93.867	34,895		34,895
DHHS NIH 2R15CA202618-02	93.396	238,053		238,053
DHHS NIH 2R15GM114789-02	93.859	31,402		31,402
DHHS NIH 2R15GM116055-02	93.859	101,151		101,151
DHHS NIH 2R15GM12305-02	93.859	54,000		54,000
DHHS NIH 3RF1AG054052-01S1	93.866	53,348		53,348
DHHS NIH 5R01DC016269-03	93.173	231,969		231,969
DHHS NIH 7K01DC016339-03	93.173	38,303		38,303
DHHS NIH NCCIH 1F32AT009945-01A1	93.213	78,264		78,264
DHHS NIH NEI R15EY029510	93.867	70,397		70,397
DHHS NIH NIGMS 1R15GM123405-01A1	93.859	111,652		111,652
DHHS NIH R33CA225248	93.353	315,328		315,328
DHHS NCI FHCRC 0001045665	93.394		7,668	7,668
DHHS NIH GaTech AWD-000927-G1	93.855		97,500	97,500
DHHS NIH McGill 216730	93.173		26,390	26,390
DHHS NIH Montana State G124-19-W7319	93.855		(4,842)	(4,842)
DHHS NIH MSU G370-20-W8460	93.855		80,472	80,472
DHHS NIH NIA Mt. Sinai 0255-4131-4609	93.866		21,663	21,663
DHHS NIH NWU 60046279 BYU	93.868		5,623	5,623
DHHS NIH NYU 16-A0-00-006114-0	93.394		127,910	127,910
DHHS NIH PNNL 428804	93.286		(7)	(7)
DHHS NIH RICE R23431	93.859		16,093	16,093

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DHHS NIH Sanford Research SR-2018-16	93.838	\$ -	\$ 4,570	\$ 4,570
DHHS NIH TSRI 5-53453	93.855		63,749	63,749
DHHS NIH TSRI 5-53829	93.855		194,442	194,442
DHHS NIH U of L ULRF 18-0152	93.113		5,298	5,298
DHHS NIH UCSC A20-0105-S001	93.286		20,541	20,541
DHHS NIH UCSC COVID A20-0105-S001-P0720990	93.286		22,135	22,135
DHHS NIH UM SUBK00007138	93.866		38,262	38,262
DHHS NIH UMA 17-009425 A03	93.113		28,213	28,213
DHHS NIH UMANN - COVID - OSP3	93.000		268,297	268,297
DHHS NIH UMinn H006592401	93.866		28,297	28,297
DHHS NIH UofP CNVA00061638 (131407-1)	93.838		14,975	14,975
DHHS NIH UofU 10038839-01	93.286		1,422	1,422
DHHS NIH UofU U00251779	93.859		15,010	15,010
DHHS NIH UPenn 570551	93.866		29,222	29,222
DHHS NIH UVU 20170060BYU	93.859		9,277	9,277
DHHS NIH UW UWSC9087	93.273		24,514	24,514
DHHS NIH VentureWell - COVID	93.000		10,956	10,956
DHHS NIH VUMC VUMC76828	93.855		37,500	37,500
Department of Health and Human Services Total		<u>5,660,954</u>	<u>1,195,150</u>	<u>6,856,104</u>
Department of Interior:				
DOI BLM JFS L17AC00233	15.232	38,485		38,485
DOI BLM L18AC00042	15.246	13,789		13,789
DOI BLM L19AC00198	15.245	48,668		48,668
DOI BLM L19AC00204	15.246	5,100		5,100
DOI BLM L19AC00213	15.247	15,663		15,663
DOI BLM L20AC00005	15.232	10,025		10,025
DOI BOR URMCC 17FC-UT-2170	15.000	21,552		21,552
DOI FWS F19AC00962	15.678	128,534		128,534
DOI NPS P16AC01260	15.945	20,132		20,132
DOI URMCC 19FC-UT-2330	15.200	105,716		105,716
DOI USGS G15PC00058	15.800	4,901		4,901
DOI USGS G17AC00155	15.808	15,412		15,412
DOI USGS G18AC00158	15.808	310		310
DOI USGS G19AC00400	15.808	3,631		3,631
DOI USGS G18AC00172	15.808	894		894
DOI FWS UDWR 206012	15.611		117,213	117,213
DOI USGS USU 200227-655	15.805		24,445	24,445
Department of Interior Total		<u>432,812</u>	<u>141,658</u>	<u>574,470</u>
Department of Justice:				
DOJ UDPS SAK-ML-M-2019:BFS001	16.560		75,429	75,429
Department of Justice Total		<u>-</u>	<u>75,429</u>	<u>75,429</u>

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
Department of Transportation:				
DOT FAA ACRP BRRC 170193F-501	20.100	\$ -	\$ 5,964	\$ 5,964
DOT FHWA NAS HR 12-116	20.200		23,925	23,925
DOT GATECH AWD-001419-G1	20.701		3,196	3,196
Department of Transportation Total		-	33,085	33,085
Environmental Protection Agency:				
EPA Carnegie 1080358-364681	66.509		51,406	51,406
EPA UT Austin UTA16-001139	66.509		33,746	33,746
Environmental Protection Agency Total		-	85,152	85,152
National Aeronautics and Space Administration:				
NASA 80MSFC19M0047	43.009	37,950		37,950
NASA 80NSSC17K0101	43.001	173,107		173,107
NASA 80NSSC18K0440	43.001	127,500		127,500
NASA 80NSSC19K0057	43.001	107,197		107,197
NASA 80NSSC19K0221	43.012	158,120		158,120
NASA 80NSSC20K0155	43.001	168,387		168,387
NASA 80NSSC20K0157	43.001	136,267		136,267
NASA 80NSSC20K0319	43.001	61,144		61,144
NASA 80NSSC20K0528	43.001	54,105		54,105
NASA 80NSSC20P1794	43.000	2,053		2,053
NASA ARC 80NSSC18K0929	43.001	2,978		2,978
NASA FINES 80NSSC19K1369	43.001	41,744		41,744
NASA NNX15AM89G	43.001	8,832		8,832
NASA NNX16AN45G ROSES	43.001	6,268		6,268
NASA NSSC 80NSSC18K0411	43.001	81,970		81,970
NASA ASU ASUB00000231	43.001		52,421	52,421
NASA JHU 159541	43.000		1,534	1,534
NASA JHU 2003772131	43.001		14,382	14,382
NASA JPL 1622707	43.001		55,893	55,893
NASA NIA C18-201110-BYU	43.008		1,942	1,942
NASA NIA C20-202008-BYU	43.008		9,431	9,431
NASA R Cubed Engineering, LLC	43.000		23,383	23,383
NASA SSAI 22003-20-041	43.000		9,026	9,026
NASA UCSC A17-0601-S001-P0666413	43.001		202	202
NASA UofU 10037896 BYU	43.008		163,468	163,468
NASA UofU 10039555	43.001		773	773
NASA UofU 10042166	43.000		871	871
NASA UofU 10054954-BYU	43.008		8,793	8,793
NASA UofU 10054954-BYU	43.008		15,795	15,795
NASA UofU 10054954-BYU	43.008		1,731	1,731
NASA UofU 10054954-BYU	43.008		25,108	25,108
National Aeronautics and Space Administration Total		1,167,622	384,753	1,552,375

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
National Science Foundation:				
NSF 1253241	47.074	\$ 9,234	\$ -	\$ 9,234
NSF 1265714	47.074	(1,998)		(1,998)
NSF 1341736	47.050	129,099		129,099
NSF 1354791	47.000	19,804		19,804
NSF 1406578	47.070	64,762		64,762
NSF 1409739	47.070	13,197		13,197
NSF 1449370	47.000	11,833		11,833
NSF 1450398	47.000	9,805		9,805
NSF 1450398	47.000	19,320		19,320
NSF 1557114	47.074	19,077		19,077
NSF 1557114 REU R0112305	47.074	1,976		1,976
NSF 1561569	47.076	40,721		40,721
NSF 1564502	47.049	11,192		11,192
NSF 1603316	47.041	41,367		41,367
NSF 1606040	47.041	57,497		57,497
NSF 1607356	47.049	27,063		27,063
NSF 1610077	47.049	37,117		37,117
NSF 1610077 REU R0112317	47.049	556		556
NSF 1636645	47.049	878,597		878,597
NSF 1650547 CUAS	47.070	23,994		23,994
NSF 1650547 CUAS MIPR	47.070	121,638		121,638
NSF 1650547 CUAS Munitions	47.070	60,028		60,028
NSF 1650547 CUAS REU	47.070	19,245		19,245
NSF 1650547 CUAS Sensors	47.070	65,170		65,170
NSF 1650547 CUAS VRS	47.070	860		860
NSF 1650547 CUAS Whitby	47.070	93,807		93,807
NSF 1651832	47.070	72,042		72,042
NSF 1652950	47.070	141,109		141,109
NSF 1652950 REU R0112338	47.070	2,672		2,672
NSF 1654559	47.075	4,192		4,192
NSF 1654700	47.049	97,438		97,438
NSF 1655981	47.074	57,086		57,086
NSF 1655981 RET R0112358	47.074	13,000		13,000
NSF 1663345	47.041	61,833		61,833
NSF 1663345 REU R0112344	47.041	721		721
NSF 1663546	47.041	53,793		53,793
NSF 1663546 REU R0112365	47.041	2,194		2,194
NSF 1665015	47.049	45,756		45,756
NSF 1707123	47.041	64,285		64,285
NSF 1708185	47.049	94,038		94,038
NSF 1710574	47.049	105,327		105,327
NSF 1710727	47.041	39,286		39,286
NSF 1712056	47.076	33,854		33,854
NSF 1720410	47.076	205,374		205,374
NSF 1726667	47.076	74,327		74,327
NSF 1727010	47.070	205,887		205,887

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
NSF 1738550 REU SHREC	47.070	\$ 5,054	\$ -	\$ 5,054
NSF 1738550 SHREC	47.070	196,237		196,237
NSF 1738550 SHREC MIPR	47.070	97,026		97,026
NSF 1749395	47.041	93,354		93,354
NSF 1753357	47.049	81,790		81,790
NSF 1753357	47.049	8,941		8,941
NSF 1755446	47.074	53,514		53,514
NSF 1757627	47.000	4,841		4,841
NSF 1757627 REU R0112374	47.000	11,812		11,812
NSF 1757998	47.049	16,445		16,445
NSF 1757998 REU R0112383	47.049	81,099		81,099
NSF 1761280	47.079	(924)		(924)
NSF 1761505	47.041	132,703		132,703
NSF 1764194	47.049	84,613		84,613
NSF 1805805	47.041	61,966		61,966
NSF 1805805 REU R0112395	47.041	11,286		11,286
NSF 1806056	47.041	89,386		89,386
NSF 1806056 REU R0112388	47.041	8,000		8,000
NSF 1816929	47.070	166,987		166,987
NSF 1817321	47.041	105,793		105,793
NSF 1822442 1852152 2011060	47.000	2,723		2,723
NSF 1834332	47.049	92,215		92,215
NSF 1840996	47.076	100,411		100,411
NSF 1846477	47.070	82,243		82,243
NSF 1851615	47.075	25,772		25,772
NSF 1851728	47.041	68,154		68,154
NSF 1851728 INTERN R0112396	47.041	34,125		34,125
NSF 1851728 REU R0112396	47.041	8,144		8,144
NSF 1856530	47.049	116,916		116,916
NSF 1901845	47.041	152,790		152,790
NSF 1902048	47.074	6,950		6,950
NSF 1904838	47.049	160,783		160,783
NSF 1910812	47.070	113,789		113,789
NSF 1910812 REU R0112417	47.070	10,983		10,983
NSF 1912028	47.041	5,829		5,829
NSF 1912883	47.049	63,680		63,680
NSF 1915620	47.076	155,240		155,240
NSF 1916565	47.050	84,885		84,885
NSF 1916696	47.041	85,047		85,047
NSF 1920953	47.041	6,624		6,624
NSF 1920953 REU R0112415	47.041	4,920		4,920
NSF 1926024	47.041	10,957		10,957
NSF 1926245	47.041	174,772		174,772
NSF 1926662	47.041	99,413		99,413
NSF 1926662 REU R0112414	47.041	2,811		2,811
NSF 1935767	47.041	66,528		66,528
NSF 1935767 REU R0112425	47.041	5,978		5,978
NSF 1937147	47.049	58,190		58,190
NSF 1938949	47.076	28,243		28,243
NSF 1938949	47.076	30,000		30,000
NSF 1946724	47.041	18,151		18,151

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
NSF 1952420	47.049	\$ 3,550	\$ -	\$ 3,550
NSF 2002432	47.074	138,000		138,000
NSF 2003667	47.049	8,967		8,967
NSF 2005432	47.050	14,578		14,578
NSF 2006219	47.041	53,432		53,432
NSF 2009999	47.049	121,714		121,714
NSF 2011439	47.050	32,863		32,863
NSF 2012093	47.050	373		373
NSF 2012629	47.041	14,264		14,264
NSF 2016185	47.000	127,673		127,673
NSF 2024792	47.041	2,130		2,130
NSF 2029698 - COVID	47.041	14,090		14,090
NSF 2030165	47.041	114		114
NSF ASU CC0342-PG 08675-1-50/SUB	47.076		450	450
NSF Chief Dull Knife	47.000		5,520	5,520
NSF Col Univ 54(GG009393)	47.050		79	79
NSF Cornell 75548-10787	47.049		59,308	59,308
NSF CU 1555099	47.070		49,910	49,910
NSF CU 1555334	47.050		80,633	80,633
NSF CUAHSI 1338606-18-11	47.050		8,861	8,861
NSF GMU E204647-1	47.076		39,746	39,746
NSF Nielson Scientific	47.041		17,111	17,111
NSF NJH 20112101_BYU	47.074		1	1
NSF Planck Aerosystems Inc PA-STTR-002	47.000		37,257	37,257
NSF SFASU 18-016-19-006	47.076		9,018	9,018
NSF TAMU M2000768	47.074		251	251
NSF TAMU M20016672851545000003	47.070		36,429	36,429
NSF TEMPLE 264225-BYU	47.070		39,472	39,472
NSF TU 14-2-1206783-94802	47.041		168,146	168,146
NSF UofA 581198	47.041		909	909
NSF USU 201242-479	47.070		12,536	12,536
NSF UTOPIA C-UAS MEMBERSHIP	47.000		76,621	76,621
NSF VPISU 479716-19013	47.070		34,912	34,912
National Science Foundation Total		<u>6,868,112</u>	<u>677,170</u>	<u>7,545,282</u>
Nuclear Regulatory Commission NRC 31310019M0006	77.008	<u>134,444</u>		<u>134,444</u>
Nuclear Regulatory Commission Total		<u>134,444</u>	<u>-</u>	<u>134,444</u>
Social Security Administration: SSA BOSTON 5107172-BC20-S1	96.007		<u>18,524</u>	<u>18,524</u>
Social Security Administration Total		<u>-</u>	<u>18,524</u>	<u>18,524</u>
Research and Development Cluster Total		<u>17,059,859</u>	<u>7,571,791</u>	<u>24,631,650</u>
STUDENT FINANCIAL ASSISTANCE CLUSTER: Department of Education-Federal Direct Student Loans	84.268	<u>33,074,544</u>		<u>33,074,544</u>
Department of Education-Pell Grant Program	84.063	<u>60,460,293</u>		<u>60,460,293</u>
Student Financial Assistance Cluster Total		<u>93,534,837</u>	<u>-</u>	<u>93,534,837</u>
TOTAL FEDERAL EXPENDITURES		<u>\$110,594,696</u>	<u>\$7,571,791</u>	<u>\$118,166,487</u>

(Concluded)

BRIGHAM YOUNG UNIVERSITY

NOTES TO THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020. 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. The University does not elect to use the de minimis indirect cost rate allowed under the Uniform Guidance.

3. 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, 2020, the University authorized new loans under the Federal Direct Loan Program for a total of \$33,074,544.

BRIGHAM YOUNG UNIVERSITY

NOTES TO THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2020

4. PASS-THROUGH FUNDS

The University has passed through the following federal awards to subrecipients for the year ended December 31, 2020, as follows:

Federal Sponsor	CFDA Number	Federal Expenditures
Department of Agriculture: USDA ARS 58-5082-8-008	10.001	\$ <u>1,832</u>
Department of Defense:		
DOD PEOSTRI W900KK-15-C-0028	12.100	10,003
DOD ARMY ATI 2017-391	12.100	340,530
DOD ONR N00014-16-1-3025	12.300	98,093
DOD NSEP IIE 0054-BYU-CHN-OS-280-PO12	12.550	291,363
DOD NSEP IIE 0054-BYU-3-CHN-OS-280-PO17	12.550	<u>115,547</u>
Total Department of Defense		<u>855,536</u>
Department of Energy:		
DOE DE-SC0016441	81.049	50,348
DOE DE-NE0008866	81.121	<u>20,761</u>
Total Department of Energy		<u>71,109</u>
Department of Health and Human Services:		
DHHS NIH 5R01DC016269-03	93.173	136,482
DHHS NIH 2R01DC009616-06A1	93.173	406,335
DHHS NIH 1R01DA035958-01A1	93.279	(3,885)
DHHS NIH R33CA225248	93.353	17,352
DHHS NIH 1R01AI116989-01	93.855	316,246
DHHS NIH 1R15HD101969-01	93.865	8,029
DHHS NIH 1RF1AG054052-01	93.866	675,076
DHHS NIH 2R01EY012287-10A2	93.867	<u>51,452</u>
Total Department of Health and Human Services		<u>1,607,087</u>
Department of Transportation:		
DOT FHWA NAS HR 12-116	20.200	<u>5,504</u>
National Aeronautics and Space Administration:		
NASA NSSC 80NSSC18K0411	43.001	11,920
NASA 80NSSC20K0528	43.001	<u>37,383</u>
Total National Aeronautics and Space Administration		<u>49,303</u>
National Science Foundation:		
NSF 1851728	47.041	1,093
NSF 1912028	47.041	4,955
NSF 1636645	47.049	<u>479,682</u>
Total National Science Foundation		<u>485,730</u>
TOTAL SUBRECIPIENT PAYMENTS		<u><u>\$ 3,076,101</u></u>

* * * * *

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*

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, 2020, 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 20, 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.

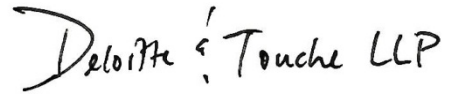
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

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

April 20, 2021

INDEPENDENT AUDITORS' 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

We have audited Brigham Young 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 December 31, 2020. The University's major federal programs are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of 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 the 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 December 31, 2020.

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance

with the types of requirements that could have a direct and material effect on 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 the University's internal control over compliance.

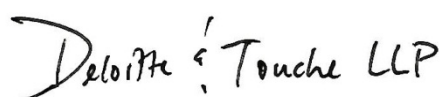
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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.

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, 2020, and have issued our report thereon dated April 20, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



April 20, 2021

BRIGHAM YOUNG UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2020

PART I—SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. The independent auditors' 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 auditors' 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>
Student Financial Assistance Cluster:	
Federal Direct Student Loans	84.268
Pell Grant Program	84.063

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, 2020

None.