

# BYU

BRIGHAM YOUNG  
UNIVERSITY

Compliance Reports Required under the  
Single Audit Act Amendment of 1996 for the  
Year Ended December 31, 2022,  
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, 2022

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER:</b>				
Corporation for National & Community Service:				
CNCS AmeriCorps NCSU 2022-1569	94.006	\$ -	\$ 4,998	\$ 4,998
CNCS AmeriCorps UCSV 220660	94.006		4,722	4,722
CNCS AmeriCorps UCSV 230769	94.006		7,633	7,633
<b>Corporation for National &amp; Community Service Total</b>		-	17,353	17,353
Department of Agriculture:				
USDA 2020-67014-30867	10.310	129,427		129,427
USDA 2022-67022-37870	10.310	27,398		27,398
USDA 58-2080-1-011	10.001	54,302		54,302
USDA 58-3060-2-010	10.001	14,635		14,635
USDA ARS 58-2050-0-006	10.001	12,480		12,480
USDA ARS 58-2080-0-014	10.001	23,100		23,100
USDA ARS 58-3060-0-030	10.001	50,607		50,607
USDA ARS 58-8042-8-048	10.001	5,604		5,604
USDA ERS 58-4000-1-0045	10.253	19,570		19,570
USDA FS 20-CS-11040800-016	10.000	33,833		33,833
USDA FS 20-JV-11221632-150	10.000	2,853		2,853
USDA FS 21-JV-11221632-121	10.000	753		753
USDA NR213A750013G004	10.912	142,143		142,143
USDA NCSU 2020-1167-01	10.310		90,273	90,273
USDA NIFA CUBOULDER 1001461239	10.310		73,971	73,971
USDA UDAF 211923	10.000		21,624	21,624
USDA USU 202319-649	10.215		59,307	59,307
<b>Department of Agriculture Total</b>		516,705	245,175	761,880
Department of Commerce:				
DOC NOAA NA20OAR4600285	11.460	75,304		75,304
DOC NOAA UA A22-0306-S001	11.000		54,952	54,952
DOC UofH R-21-0103	11.432		67,082	67,082
<b>Department of Commerce Total</b>		75,304	122,034	197,338
Department of Defense:				
DOD AFRL FA9453-22-C-0013	12.000	55,608		55,608
DOD ARMY DUG W9126G-19-2-0053	12.005	74,640		74,640
DOD DARPA FA8750-17-2-0082	12.910	(31)		(31)
DOD DOD ONR N00014-22-1-2220	12.300	239,681		239,681
DOD NAWCWD N00174-19-1-0021	12.300	85,685		85,685
DOD NSA H98230-20-1-0025	12.000	2,001		2,001
DOD NSA H98230-20-1-0026	12.000	443		443
DOD NSA H98230-22-1-0229	12.903	1,956		1,956
DOD ONR GRANT12671398	12.300	4,691		4,691
DOD ONR N00014-18-1-2040	12.300	43,911		43,911
DOD ONR N00014-20-1-2802	12.300	2,814		2,814
DOD ONR N00014-20-C-1085	12.000	181,532		181,532

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## SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DOD ONR N00014-21-1-2069	12.300	\$ 154,150	\$ -	\$ 154,150
DOD ONR N00014-21-1-2190	12.300	116,194		116,194
DOD ONR N00014-21-1-2272	12.300	99,698		99,698
DOD ONR N00014-21-1-2435	12.300	166,456		166,456
DOD ONR N00014-21-1-2761	12.300	84,017		84,017
DOD ONR N00014-22-1-2402	12.300	24,402		24,402
DOD ONR N00014-22-1-2683	12.300	33,435		33,435
DOD USACE W912HZ2120044	12.630	121,291		121,291
DOD USAFA FA70002120007	12.800	116,607		116,607
DOD ACC-NJ NSC KUCR FY2017-054	12.000		15,535	15,535
DOD AF Archer Aviation	12.000		61,633	61,633
DOD AF Archer Aviation 1	12.000		4,378	4,378
DOD AF ENSCO G27450-3943	12.000		5,524	5,524
DOD AF IMSAR 2020-7-16-001	12.800		(2,893)	(2,893)
DOD AF Spectral Energies, LLC SB2218-001-1	12.000		9,908	9,908
DOD AF SSCI	12.000		46,670	46,670
DOD AF SSCI SC-1754-01	12.000		3,128	3,128
DOD AF UES, Inc. S-188-020-001	12.000		14,935	14,935
DOD AF Whisper Aero WAP2SW	12.000		86,212	86,212
DOD AFOSR FIU 800011117-02UG	12.800		176,213	176,213
DOD AFRL BRRC 160176C-501	12.800		1,904	1,904
DOD AFRL ElectraFly FA864922P1033_01	12.000		565	565
DOD AFRL ISSI SB20268	12.000		22,000	22,000
DOD AFRL Neff 0001	12.000		39,398	39,398
DOD AFRL Octagon II FA945322CA072	12.000		11,959	11,959
DOD ARMY ATI 2017-391	12.100		417,448	417,448
DOD ARMY BRRC 180223C-501B	12.000		14,385	14,385
DOD ARMY NielsonSci NS-2021-001	12.300		208,548	208,548
DOD ARMY Wasatch Ionics W15QKN-22-C-0092-BYU-001	12.000		21	21
DOD ARO RICE X03030303	12.431		24,266	24,266
DOD BATC 21S0056C	12.000		27,937	27,937
DOD Colorado 783325	12.300		28,280	28,280
DOD COLSA Corporation	12.000		22,000	22,000
DOD DPAA UW 0000000510	12.740		55,434	55,434
DOD DTRA PSU SA21-05	12.351		150,225	150,225
DOD GE 401169155	12.000		33,255	33,255
DOD KSA	12.300		(387)	(387)
DOD NAVAIR IERUS 2022-BYU-001	12.000		24,154	24,154
DOD NSEP IIE 0054-BYU-3-SSA-280-PO18	12.550		25,271	25,271
DOD NSEP IIE 0054-BYU-3-SSC-280-PO19	12.550		54,540	54,540
DOD NSEP IIE BOR21-BYU-3-ARA-PO1	12.550		279,367	279,367
DOD NSEP IIE BOR21-BYU-3-CHN-PO2	12.550		299,033	299,033
DOD ONR Carnegie 1140207-402510	12.300		400,269	400,269
DOD ONR GrammaTech GT S20-07	12.000		134,337	134,337
DOD ONR IMSAR 2022-38-5-001	12.000		9,664	9,664
DOD ONR OSU N0343A-A	12.300		17,927	17,927
DOD OPTO 304-ACTRS	12.000		27,430	27,430

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## SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DOD UPENN 574211	12.431	\$ -	\$ 29,871	\$ 29,871
DOD UTOPIA C-UAS MEMBERSHIP	12.000		11,379	11,379
<b>Department of Defense Total</b>		1,609,181	2,791,723	4,400,904
Department of Education:				
ED P220A180023	84.220A	282,463		282,463
ED P220A220014	84.220A	30,531		30,531
ED KU R324A200063	84.324A		126,152	126,152
ED UCI	84.000		94,131	94,131
ED UFL	84.000		13,265	13,265
ED UofU 10050229	84.015A		38,962	38,962
ED UofU 10050288	84.015B		171,012	171,012
ED UofU 10050289	84.015A		165,460	165,460
ED UofU 10050290	84.015B		177,059	177,059
ED UofU 10064447-01-BYU	84.015A		25,764	25,764
ED UofU 10064449-01-BYU	84.000		91,748	91,748
ED UofU 10064450-01-BYU	84.105B		102,548	102,548
ED USBE 22STAC	84.027		50,308	50,308
ED USBE REU - 23STAC IHE 22-24	84.027		1,025	1,025
ED USBE-21ARPL Personnel Prep	84.425U		25,000	25,000
ED USBE-23STAC IHE 2022-24 #2	84.027		23,559	23,559
<b>Department of Education Total</b>		312,994	1,105,993	1,418,987
Department of Energy:				
DOE DE-AR0001617	81.135	88,166		88,166
DOE DE-FE0031928	81.089	1,585,817		1,585,817
DOE DE-NE0000644 Wallace	81.121	28,130		28,130
DOE DE-NE0008866	81.121	144,285		144,285
DOE DE-NE0008870	81.121	15,819		15,819
DOE DE-NE0009058	81.121	79,836		79,836
DOE DE-NE0009126	81.121	139,768		139,768
DOE DE-SC0012587	81.049	(630)		(630)
DOE DE-SC0016441	81.049	128,053		128,053
DOE DE-SC0018329	81.049	69,207		69,207
DOE DE-SC0021134	81.049	170,361		170,361
DOE DE-SC0022133	81.049	213,033		213,033
DOE Applied Minerals Inc. BYU06282021	81.049		49,013	49,013
DOE Cimarron 001	81.135		148,885	148,885
DOE EPRI 10014504	81.089		41,484	41,484
DOE INL 238361	81.000		26,722	26,722
DOE INL 257484	81.000		10,000	10,000
DOE INL 266365	81.000		36,328	36,328
DOE Kansas City National Security Campus N000419461	81.000		14,481	14,481
DOE KCNSC DE-NA0002839	81.000		51,701	51,701
DOE KCNSC N000461238	81.000		1,006	1,006
DOE LANL 527136	81.000		68,869	68,869
DOE LANL 598103	81.000		30,429	30,429

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## SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DOE LANL 609590	81.000	\$ -	\$ 22,000	\$ 22,000
DOE LANL 627352	81.000		13	13
DOE LANL CW26356	81.000		1,537	1,537
DOE LANL SHREC	81.000		27	27
DOE LLNL B643228	81.000		144,824	144,824
DOE LLNL B643355	81.000		85,321	85,321
DOE LLNL B646254	81.000		46,769	46,769
DOE Naval Nuclear Lab sub MDI	81.000		11,287	11,287
DOE NielsonSci 21786-002	81.049		18,125	18,125
DOE NielsonSci NS-2022-001	81.049		2,386	2,386
DOE NNSS 266747	81.000		144,534	144,534
DOE NREL SUB-2021-10569	81.049		12,078	12,078
DOE NREL SUB-2021-10770	81.000		136,866	136,866
DOE ONE UIDAHO UA3008-SB-855959	81.121		15	15
DOE PNNL 614697	81.000		17,268	17,268
DOE PNNL Friction Stir Dues	81.000		22,626	22,626
DOE Rutgers 827418	81.135		68,188	68,188
DOE SANDIA	81.000		4,083	4,083
DOE SANDIA 2279408	81.000		30,000	30,000
DOE SANDIA 2340932	81.000		6,563	6,563
DOE SANDIA 2345733	81.000		51,626	51,626
DOE SANDIA 2346802	81.000		56,527	56,527
DOE SANDIA 2363288	81.000		14,666	14,666
DOE Sandia National Labs SHREC	81.000		9,204	9,204
DOE SLAC 200194	81.000		32,429	32,429
DOE SRNL 0000506951	81.000		38,078	38,078
DOE UM PG22-25235-01	81.049		1,568	1,568
DOE UNM 327090-87B1	81.121		20,848	20,848
DOE UofIL 101914-18186	81.089		39,955	39,955
DOE UofU 10052969-BYU	81.089		383,043	383,043
DOE UT-Battelle ORNL 4000186524	81.000		214,382	214,382
<b>Department of Energy Total</b>		<u>2,661,845</u>	<u>2,115,754</u>	<u>4,777,599</u>
Department of Health and Human Services:				
DHHS NIH IR01AG066874-01	93.866	546,664		546,664
DHHS NIH IR01AI116989-01	93.855	33,024		33,024
DHHS NIH IR01EB027096-01	93.286	160,578		160,578
DHHS NIH IR01EB032773	93.286	2,649		2,649
DHHS NIH IR01GM138931-01	93.859	375,296		375,296
DHHS NIH IR15AI159847-01A1	93.855	59,412		59,412
DHHS NIH IR15DA049260-01A1	93.279	93,948		93,948
DHHS NIH IR15DK124835-01A1	93.847	154,673		154,673
DHHS NIH IR15GM132852-01	93.859	78,987		78,987
DHHS NIH IR15GM132868-01	93.859	83,658		83,658
DHHS NIH IR15GM134476-01	93.859	55,140		55,140
DHHS NIH IR15GM140388-01	93.859	148,765		148,765
DHHS NIH IR15HD095737-01A1	93.865	151,679		151,679

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## SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DHHS NIH 1R15HD098969-01 Revised	93.865	\$ 93,508	\$ -	\$ 93,508
DHHS NIH 1R15HD101969-01	93.865	92,574		92,574
DHHS NIH 1R15HD108743	93.865	9,695		9,695
DHHS NIH 1R15HL152257-01A1	93.838	155,387		155,387
DHHS NIH 1R21CA272326-01	93.396	23,350		23,350
DHHS NIH 2R01DC009616-06A1	93.173	501,211		501,211
DHHS NIH 2R15CA202618-02	93.396	6,452		6,452
DHHS NIH 2R15GM100376-03A1	93.310	120,437		120,437
DHHS NIH 2R15GM114789-02	93.859	97,641		97,641
DHHS NIH 2R15GM116055-02	93.859	99,210		99,210
DHHS NIH 2R15GM123405-02	93.859	130,420		130,420
DHHS NIH 2R15GM132868-02	93.859	40,938		40,938
DHHS NIH 3R01EY012287-19S1	93.867	36,355		36,355
DHHS NIH 5R01DC016269-03	93.173	433,137		433,137
DHHS NIH 7K01DC016339-03	93.173	50,490		50,490
DHHS NIH NEI R15EY029510	93.867	16,380		16,380
DHHS NIH NINDS 2R15NS087447-02	93.853	173,892		173,892
DHHS NIH R01A1127401	93.855	22,299		22,299
DHHS NIH R01EY012287	93.867	402,653		402,653
DHHS NIH R01GM147310	93.859	19,837		19,837
DHHS NIH R15GM146209	93.859	63,097		63,097
DHHS NIH UH3AR076723	93.846	800,743		800,743
DHHS CDC UT UCHD 2021-832	93.391		113,037	113,037
DHHS NCI FHCRC 0001045665	93.394		4,973	4,973
DHHS NIH BCH GENFD 0002261143	93.865		2,519	2,519
DHHS NIH BCH GENFD0002261144	93.867		24,336	24,336
DHHS NIH CLEMSON 2304-209-2014614	93.855		136,973	136,973
DHHS NIH COLUMBIA 6(GG015129-01)	93.866		38,522	38,522
DHHS NIH FHCC 0001110047	93.394		10,018	10,018
DHHS NIH GaTech AWD-000927-G1	93.855		46,014	46,014
DHHS NIH Leidos Biomedical Research	93.000		67,300	67,300
DHHS NIH MAYO BRI-301551; PO#68900685	93.394		26,095	26,095
DHHS NIH MCGILL PT87020	93.173		88,251	88,251
DHHS NIH MSU G370-20-W8460	93.855		143,606	143,606
DHHS NIH MSU R112233A	93.173		89,976	89,976
DHHS NIH NIA Mt. Sinai 0255-4131-4609	93.866		37,582	37,582
DHHS NIH NYU 16-A0-00-006114-0	93.394		12,741	12,741
DHHS NIH PhotoPharm 1R41DA053083-01A1	93.279		89,432	89,432
DHHS NIH RICE R23431	93.859		44,628	44,628
DHHS NIH SCRIPPS 5-54751	93.855		90,000	90,000
DHHS NIH TSRI 5-53453	93.855		13,114	13,114
DHHS NIH TSRI 5-53829	93.855		63,612	63,612
DHHS NIH TSRI 5-54514	93.855		16,986	16,986
DHHS NIH UCSC A20-0105-S001-P0720990	93.286		131,285	131,285
DHHS NIH UMASS 22-016938 A 00	93.113		12,875	12,875
DHHS NIH UMin H006592401	93.866		4,531	4,531
DHHS NIH UNCCH 5123477	93.846		4,387	4,387

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## SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DHHS NIH University of Oklahoma RS20210339-01	93.838	\$ -	\$ 51,170	\$ 51,170
DHHS NIH UNL 26-1123-0265-002	93.838		28,476	28,476
DHHS NIH UofP CNVA00061638 (131407-1)	93.838		14,105	14,105
DHHS NIH UofU 10061137-01-BYU	93.866		11,172	11,172
DHHS NIH UofU 10061997-01-BYU	93.286		5,346	5,346
DHHS NIH UPenn 570551	93.866		20,711	20,711
DHHS NIH USU 203764-769	93.859		43,243	43,243
DHHS NIH VUMC VUMC76828	93.855		46,101	46,101
DHHS NIH WSU 136874 SPC003197	93.866		221,854	221,854
<b>Department of Health and Human Services Total</b>		<u>5,334,179</u>	<u>1,754,971</u>	<u>7,089,150</u>
Department of Homeland Security:				
DHS IPA - Warnick	97.000	277,674		277,674
<b>Department of Homeland Security Total</b>		<u>277,674</u>		<u>277,674</u>
Department of Interior:				
DOI BLM	15.000	7,559		7,559
DOI BLM DOI USGS G22AC00280	15.808	9,664		9,664
DOI BLM L18AC00042	15.246	30,006		30,006
DOI BOR URMCC 17FC-UT-2170	15.000	1,754		1,754
DOI BOR URMCC 22FCUT-2590	15.000	27,702		27,702
DOI FWS F19AC00962	15.678	167,251		167,251
DOI NPS P22AC01424	15.945	987		987
DOI URMCC 19FC-UT-2330	15.200	60,878		60,878
DOI USGS 140G0320D0010	15.800	13,917		13,917
DOI USGS G17AC00155	15.808	16,745		16,745
DOI USGS G19AC00400	15.808	545		545
DOI BLM SWCA 60280	15.000		25,659	25,659
DOI FWS UDWR 206012	15.611		48,073	48,073
DOI FWS UDWR 216269	15.000		48,640	48,640
DOI FWS UDWR 221987	15.611		23,293	23,293
DOI FWS UDWR 222094	15.611		34,807	34,807
DOI FWS UDWR 230594	15.000		15,064	15,064
<b>Department of Interior Total</b>		<u>337,008</u>	<u>195,536</u>	<u>532,544</u>
Department of Justice:				
DOJ UDPS SAK-ML-M-2019:BFS001	16.560		33,650	33,650
<b>Department of Justice Total</b>		<u>-</u>	<u>33,650</u>	<u>33,650</u>
Department of Transportation:				
DOT GATECH AWD-001419-G1	20.701		25,266	25,266
<b>Department of Transportation Total</b>		<u>-</u>	<u>25,266</u>	<u>25,266</u>
Environmental Protection Agency				
EPA Carnegie 1080358-364681	66.509		2,801	2,801
<b>Environmental Protection Agency Total</b>		<u>-</u>	<u>2,801</u>	<u>2,801</u>

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## SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
National Aeronautics and Space Administration:				
NASA 80NSSC17K0101	43.001	\$ 57,398	\$ -	\$ 57,398
NASA 80NSSC18K0440	43.001	1,866		1,866
NASA 80NSSC19K0057	43.001	50,257		50,257
NASA 80NSSC19K0221	43.012	130,395		130,395
NASA 80NSSC20K0155	43.001	194,156		194,156
NASA 80NSSC20K0157	43.001	260,293		260,293
NASA 80NSSC20K0319	43.001	59,335		59,335
NASA 80NSSC20K0528	43.001	164,930		164,930
NASA 80NSSC20P1794	43.000	85,122		85,122
NASA 80NSSC21K1291 - Cannon	43.012	60,794		60,794
NASA 80NSSC22K0927	43.000	191,495		191,495
NASA FINESS 80NSSC19K1369 Porter	43.001	23,336		23,336
NASA NSSC 80NSSC18K0411	43.001	3,818		3,818
NASA ASU ASUB00000231	43.001		47,293	47,293
NASA CU Boulder 1559811	43.001		38,014	38,014
NASA CU Boulder 1560622	43.001		15,630	15,630
NASA JHU 159541	43.000		12,419	12,419
NASA JOHNSH 174753	43.000		29,065	29,065
NASA JPL 1622707	43.001		31,858	31,858
NASA JPL 1672775	43.000		14,900	14,900
NASA NIA C20-202008-BYU	43.008		84,287	84,287
NASA R Cubed Engineering, LLC	43.000		27,497	27,497
NASA SSAI 22003-20-041	43.000		24,644	24,644
NASA STSI HSTGO15909009A	43.000		43,655	43,655
NASA STSI HST-GO-16306 003A	43.000		22,869	22,869
NASA UCSD KR704637	43.002		167,265	167,265
NASA UofA 654933	43.001		32,824	32,824
NASA UofU 10042166	43.000		(1,801)	(1,801)
NASA UofU 10053957-01	43.001		84,417	84,417
NASA UofU 10054954-BYU	43.008		136,481	136,481
<b>National Aeronautics and Space Administration Total</b>		<u>1,283,195</u>	<u>811,317</u>	<u>2,094,512</u>
National Endowment for the Arts:				
NEA 18843355121	45.024	29,108		29,108
<b>National Endowment for the Arts Total</b>		<u>29,108</u>		<u>29,108</u>
National Science Foundation:				
NSF 1557114	47.074	14,067		14,067
NSF 1636645	47.049	1,567,194		1,567,194
NSF 1650547 CUAS	47.070	292,931		292,931
NSF 1651832	47.070	65,513		65,513
NSF 1652950	47.070	15,953		15,953
NSF 1654700	47.049	57,983		57,983
NSF 1655981	47.074	63,422		63,422
NSF 1663546	47.041	22,523		22,523
NSF 1707123	47.041	50,815		50,815

(Continued)

# BRIGHAM YOUNG UNIVERSITY

## SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Federal Agency and Pass-through Entity</u>	<u>CFDA Number</u>	<u>Direct Award</u>	<u>Pass-through Award</u>	<u>Total Expenditures</u>
NSF 1708185	47.049	\$ 26,236	\$ -	\$ 26,236
NSF 1710574	47.049	(3,904)		(3,904)
NSF 1712056	47.076	56,204		56,204
NSF 1720410	47.076	160,784		160,784
NSF 1726667	47.076	28,028		28,028
NSF 1727010	47.070	171,321		171,321
NSF 1738550 SHREC	47.070	137,150		137,150
NSF 1749395	47.041	83,315		83,315
NSF 1753357	47.049	67,631		67,631
NSF 1755446	47.074	85,567		85,567
NSF 1757627	47.000	9,590		9,590
NSF 1757998	47.049	68,659		68,659
NSF 1761505	47.041	23,374		23,374
NSF 1805805	47.041	127,302		127,302
NSF 1806056	47.041	(1,200)		(1,200)
NSF 1816929	47.070	75,696		75,696
NSF 1817321	47.049	132,451		132,451
NSF 1834332	47.049	83,737		83,737
NSF 1840996	47.076	98,040		98,040
NSF 1846477	47.070	151,509		151,509
NSF 1851615	47.075	27,923		27,923
NSF 1851728	47.041	9,209		9,209
NSF 1856530	47.049	154,740		154,740
NSF 1901845	47.041	29,553		29,553
NSF 1902048	47.074	39,278		39,278
NSF 1904838	47.049	96,504		96,504
NSF 1910812	47.070	184,894		184,894
NSF 1912883	47.049	167,011		167,011
NSF 1915620	47.076	92,749		92,749
NSF 1916565	47.050	198,212		198,212
NSF 1916696	47.041	129,417		129,417
NSF 1920953	47.041	98,928		98,928
NSF 1926662	47.041	87,950		87,950
NSF 1935767	47.041	145,535		145,535
NSF 1937147	47.049	82,500		82,500
NSF 1946724	47.041	108,077		108,077
NSF 1952420	47.049	199,787		199,787
NSF 2002432	47.074	127,302		127,302
NSF 2003667	47.049	50,734		50,734
NSF 2005432	47.050	81,541		81,541
NSF 2006219	47.041	50,276		50,276
NSF 2009999	47.049	136,459		136,459
NSF 2011439	47.050	9,347		9,347
NSF 2012093	47.050	210,364		210,364
NSF 2012629	47.041	56,831		56,831
NSF 2016185	47.000	(1,301)		(1,301)
NSF 2022583	47.050	1,750		1,750

(Continued)

# BRIGHAM YOUNG UNIVERSITY

## SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
NSF 2024792	47.041	\$ 204,120	\$ -	\$ 204,120
NSF 2030165	47.041	100,748		100,748
NSF 2032190	47.041	64,579		64,579
NSF 2046669	47.041	128,457		128,457
NSF 2050872	47.049	128,142		128,142
NSF 2051129	47.049	95,405		95,405
NSF 2052246	47.074	42,823		42,823
NSF 2053188	47.049	69,684		69,684
NSF 2101383	47.076	405,057		405,057
NSF 2104317	47.049	156,725		156,725
NSF 2114655	47.050	210,275		210,275
NSF 2121023	47.076	23,307		23,307
NSF 2128589	47.049	880		880
NSF 2135732	47.041	161,044		161,044
NSF 2135859	47.070	68,491		68,491
NSF 2137301	47.041	67,690		67,690
NSF 2137511	47.049	50,780		50,780
NSF 2138403	47.041	59,904		59,904
NSF 2139551	47.070	103,966		103,966
NSF 2141680	47.070	112,824		112,824
NSF 2143195	47.049	48,559		48,559
NSF 2147126	47.041	12,134		12,134
NSF 2204644	47.049	20,633		20,633
NSF 2206762	47.049	25,204		25,204
NSF 2207737	47.049	5,556		5,556
NSF 2210067	47.049	14,440		14,440
NSF 2213295	47.049	13,622		13,622
NSF 2213428	47.084	28,259		28,259
NSF 2217155	47.074	15,104		15,104
NSF 2218830	47.041	31,471		31,471
NSF 2219006	47.076	48,052		48,052
NSF 2224121	47.049	23,950		23,950
NSF NSF 2153317	47.070	21,735		21,735
NSF REU 2139551	47.070	12,333		12,333
NSF REU 2214708	47.083	104		104
NSF 4-D 2022001	47.041		34,138	34,138
NSF ASU CC0342-PG08675-1-52/SUB	47.076		446	446
NSF ASU CC0342-PG08675-1-53/SUB	47.076		49	49
NSF ASU CC0342-PG08675-1-53/SUB	47.076		353	353
NSF Chief Dull Knife	47.000		(742)	(742)
NSF CLEMSON 2348-206-2014910	47.041		5,682	5,682
NSF Colorado School of Mines 402011-5803	47.075		25,975	25,975
NSF Cornell 75548-10787	47.049		45,216	45,216
NSF CU 1555334	47.050		116,846	116,846
NSF CUBOULDER 1562570	47.070		118,192	118,192
NSF DULLKNIFE	47.076		11,530	11,530
NSF GMU E204647-1	47.076		41,811	41,811

(Continued)

# BRIGHAM YOUNG UNIVERSITY

## SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
NSF MAA 3-8-710-892	47.076	\$ -	\$ 79,291.00	\$ 79,291.00
NSF NRAO 373599	47.049		3,213	3,213
NSF PURDUE 10001843-010	47.000		32,908	32,908
NSF TU 14-2-1206783-94802	47.041		168,252	168,252
NSF UofA 581198	47.041		38,034	38,034
NSF UofU 10062185-BYU	47.041		80,671	80,671
NSF USU 201242-479	47.070		30,371	30,371
NSF USU 202427-800	47.074		17,135	17,135
NSF USU 203856-772	47.075		11,242	11,242
NSF VATECH 480665-19013	47.041		42,956	42,956
NSF VPISU 479716-19013	47.070		25,847	25,847
<b>National Science Foundation Total</b>		<u>8,883,518</u>	<u>929,416</u>	<u>9,812,934</u>
Nuclear Regulatory Commission				
NRC 31310019M0006	77.008	164,564		164,564
<b>Nuclear Regulatory Commission Total</b>		<u>164,564</u>	<u>-</u>	<u>164,564</u>
<b>RESEARCH AND DEVELOPMENT CLUSTER TOTAL</b>		<u>21,485,275</u>	<u>10,150,989</u>	<u>31,636,264</u>
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER:</b>				
Department of Education-Federal Direct Student Loans	84.268	30,911,011		30,911,011
Department of Education-Pell Grant Program	84.063	57,288,532		57,288,532
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER TOTAL</b>		<u>88,199,543</u>	<u>-</u>	<u>88,199,543</u>
<b>TOTAL FEDERAL EXPENDITURES</b>		<u>\$ 109,684,818</u>	<u>\$ 10,150,989</u>	<u>\$ 119,835,807</u>

(Concluded)

# BRIGHAM YOUNG UNIVERSITY

## NOTES TO THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2022

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### 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, 2022. 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, 2022, the University authorized new loans under the Federal Direct Loan Program for a total of \$30,911,000.

## 5. PASS-THROUGH FUNDS

The University has subcontracted the following federal awards for the year ended December 31, 2022, as follows:

<u>Federal Sponsor</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
Department of Agriculture		
USDA UDAF 211923	10.000	\$ 8,626
Total Department of Agriculture		<u>8,626</u>
Department of Commerce:		
DOC NOAA UA A22-0306-S001	11.000	7,650
Total Department of Commerce		<u>7,650</u>
Department of Defense:		
DOD ARMY ATI 2017-391	12.100	415,348
DOD ONR N00014-21-1-2190	12.300	80,884
Total Department of Defense		<u>496,232</u>
Department of Energy:		
DOE DE-FE0031928	81.089	882,218
DOE DE-NE0008866	81.121	55,729
DOE DE-SC0016441	81.049	57,833
DOE DE-SC0022133	81.049	38,656
DOE SANDIA 2345733	81.000	7,247
Total Department of Energy		<u>1,041,683</u>
Department of Health and Human Services:		
DHHS CDC UT UCHD 2021-832	93.391	90,005
DHHS NIH 1R01AG066874-01	93.866	20,195
DHHS NIH 1R15GM140388-01	93.859	33,226
DHHS NIH 2R01DC009616-06A1	93.173	335,936
DHHS NIH 5R01DC016269-03	93.173	371,328
DHHS NIH R01EY012287	93.867	79,506
Total Department of Health and Human Services		<u>930,195</u>
National Aeronautics and Space Administration:		
NASA 80NSSC20K0528	43.001	122,845
NASA 80NSSC22K0927	43.000	77,451
NASA NSSC 80NSSC18K0411	43.001	3,651
Total National Aeronautics and Space Administration		<u>203,947</u>
National Science Foundation:		
NSF 1636645	47.049	954,455
NSF 1650547	47.070	40,968
NSF 2012093	47.050	9,913
NSF 2046669	47.041	24,756
NSF 2101383	47.076	27,967
NSF 2114655	47.050	20,867
NSF 2135859	47.070	40,805
Total National Science Foundation		<u>1,119,731</u>
<b>TOTAL SUBCONTRACTOR PAYMENTS</b>		<u><u>\$ 3,808,064</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, the financial statements of Brigham Young University (the "University"), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and cash flows for the year ended December 31, 2022, and the related notes to the financial statements, and have issued our report thereon dated April 26, 2023.

### **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 26, 2023



## **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, 2022. 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, 2022.

#### ***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.

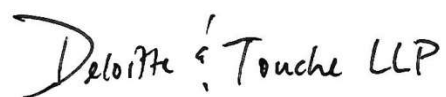
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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, 2022, and have issued our report thereon dated April 26, 2023, 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 26, 2023

# BRIGHAM YOUNG UNIVERSITY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2022

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### 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>
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, 2022**

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None.