



THE LUNDQUIST
INSTITUTE

Internal Control and Compliance Reports
June 30, 2024

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
the Lundquist Institute for Biomedical Innovation
at Harbor-UCLA Medical Center

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 the Lundquist Institute for Biomedical Innovation at Harbor-UCLA Medical Center (the Institute), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 25, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Institute's internal control over financial reporting (internal control) as a basis for designing the 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 Institute's internal control. Accordingly, we do not express an opinion on the effectiveness of the Institute'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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-01 and 2024-02, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Institute'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*.

The Institute's Response to Findings

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

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

A handwritten signature in cursive script that reads "Windes, Inc.".

Long Beach, California
February 25, 2025

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

To the Board of Directors of
the Lundquist Institute for Biomedical Innovation
at Harbor-UCLA Medical Center

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lundquist Institute for Biomedical Innovation at Harbor-UCLA Medical Center's (the Institute) 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 Institute's major federal programs for the year ended June 30, 2024. The Institute's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Institute complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Institute 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 Institute'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 Institute's federal programs.

Auditors' 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 Institute'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 generally accepted auditing standards, *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 Institute's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Institute'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 Institute'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 Institute'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 Auditors' 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.

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

We have audited the financial statements of the Institute as of and for the year ended June 30, 2024, and have issued our report thereon dated February 25, 2025, 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.

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.



Long Beach, California
February 25, 2025

**LUNDQUIST INSTITUTE FOR BIOMEDICAL INNOVATION
AT HARBOR-UCLA MEDICAL CENTER**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor	Assistance Listing	Agency or Pass-Through Number	Federal Expenditures	SubContract Expenditures
RESEARCH AND DEVELOPMENT CLUSTER				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>NATIONAL INSTITUTE OF ALLERGY & INFECTIOUS DISEASE</i>				
Novel Toxins and Receptors in Mucormycosis Pathogenesis	93.855		\$ 458,680	\$ -
Bicarbonate-Mediated Enhancement of Beta-Lactam-MRSA Killing	93.855		313,238	39,931
Mechanisms and Circumvention of Daptomycin Resistance in Str	93.855		1,966	1,276
Cross-Kingdom Vaccine Targeting Healthcare-Associated Priori	93.855		490,951	-
Targeting evolutionarily acquired insertion sequences in Can	93.855		265,210	2,788
Targeting the regulatory mechanism of hyphae to lateral years	93.855		140,470	-
Systems Epigenomics of Persistent Bloodstream Infection	93.855		1,896,435	824,369
Asthmatic inflammation requires neuronal upregulation of B-c	93.855		75,139	3,054
Short and long term outcomes of doxycycline versus TMP-SMX f	93.855		218,504	83,159
Transcriptional networks governing A. fumigatus virulence	93.855		811,678	418,758
Cross-Kingdom Vaccine Targeting Healthcare-Associated Pathog	93.855		58,445	-
Unraveling transcriptomic and functional changes to immune s	93.855		177,054	40,831
The role of purine biosynthesis and stringent response in pe	93.855		293,299	-
<i>Pass Through: Benaroya Research Institute at Virginia Mason</i>				
Efficacy of Belimumab and Rituximab Compared to Rituximab Al	93.855	5UM1AI109565-11	62,209	-
<i>Pass Through: Institute for Clinical Research, Inc</i>				
Admin/start up ACTIV-3...Investigational Therapeutics for Ho	93.855	I UM1-AI068641	10,054	-
EPOC INSIGHT 017	93.855	M89-LU-066-2012-9	20,771	-
Patient Care ACTIV-3, ...Investigational Therapeutics for Ho	93.855	I UM1-AI068641	93,917	-
<i>Pass Through: Duke University</i>				
Multi-center, Randomized, Open-label Tria(Pro # 15-0045)	93.855	5UM1AI104681-07	5,963	-
A Phase 2b, Multicenter, Protocol 20-0002-Trial # ARLG2 DOT2	93.855	5UM1AI104681-09	93,536	-
<i>Pass Through: Dartmouth College</i>				
Membrane-active quinoline and quinazoline antibacterials tha	93.855	5R01AI146116-04	68,161	-
Membrane-active quinoline and quinazoline antibacterials tha	93.855	5R01AI146116-05	34,330	-
<i>Pass Through: University of California, Los Angeles</i>				
AIDS Prevention and Treatment Clinical Trials Unit ("ACTG")	93.855	5UM1AI069424-17	287,835	-
AIDS Prevention and Treatment Clinical Trials Unit ("ACTG")	93.855	5UM1AI069424-18	301,272	-
ACTG - Protocol Implementation Funds (PIF)	93.855	2UM1AI068636-15	148,428	-
Multi-Dimensional Outcome Prediction Algorithm for Hospitali	93.855	5R01AI159946-02	231	-
Multi-Dimensional Outcome Prediction Algorithm for Hospitali	93.855	5R01AI159946-03	62,165	-
UCLA/Merck A5391 - DEXAS	93.855		698	-
UCLA-CDU CFAR	93.855	5P30AI152501-02	20,900	-
A5401 Protocol Chair Support	93.855	3UM1AI068636-16S2	47,537	-
ACTG A5404 Protocol Support	93.855	3UM1AI068636-15S2	9,630	-
ACTIV-2D-A5407, SCORPIO	93.855	3UM1AI068636-16S1	49,448	-
ACTIV-2d, A5407, Protocol Support	93.855	3UM1AI068636-16S1	19,807	-
AEC At-Large	93.855	5UM1AI068636-17	11,998	-
A Phase III Randomized, Double-Blind, Placebo-Controlled Mul	93.855	3UM1AI068636-14S2 RE	594,451	-
<i>Pass Through: University of Georgia</i>				
Functional Analysis of Natural Variation in the Pathogen Can	93.855	R01AI146103	201,941	-
<i>Pass Through: University of Iowa, College of Medicine</i>				
Systematic Genetic Analysis of C. albicans CNS Infection	93.855	1R21AI173445-01A1	8,847	-
Regulation of Candida albicans Pathogenesis by Protein Kinase	93.855	1R01AI177254-01A1	152,056	-

**LUNDQUIST INSTITUTE FOR BIOMEDICAL INNOVATION
AT HARBOR-UCLA MEDICAL CENTER**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)**

Federal Grantor/Pass-Through Grantor	Assistance Listing	Agency or Pass-Through Number	Federal Expenditures	SubContract Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>NATIONAL INSTITUTE OF ALLERGY & INFECTIOUS DISEASE (CONTINUED)</i>				
Systematic Genetic Analysis of C. albicans CNS Infection	93.855	5R21AI173445-02	17,825	-
<i>Pass Through: University of Maryland</i>				
ASSIST #31238 - A Genomics Based Investigation of the Determ	93.855	U19AI110820	131,202	-
Host Pathogen Interactions during Mucormycosis	93.855	5R01AI141360	202,219	-
<i>Pass Through: University of Minnesota</i>				
Aneuploidy and Acquired Antifungal Drug Resistance in Candid	93.855	5R01AI143689-05	8,437	-
<i>Pass Through: University of Nevada Reno</i>				
Multiplexed rapid immunoassay for invasive fungal disease	93.855	1R01AI150823-01A1	265,674	-
<i>Pass Through: University of Wisconsin Madison</i>				
Quantitative genetic approaches to Candida albicans pathogen	93.855	7R01AI148788-05	2,368	-
<i>Pass Through: Ohio State University Medical Center</i>				
Quantitative genetic approaches to Candida albicans pathogen	93.855	R01AI148788	(47,018)	-
			<u>8,087,961</u>	<u>1,414,166</u>
<i>NATIONAL CANCER INSTITUTE</i>				
Deciphering functions of the ATR-METTL3-BRCA1 Axis in genome	93.393		26,119	-
<i>Pass Through: Fred Hutchinson Cancer Research Center</i>				
Life and Longevity After Cancer (LILAC): The Women's Health	93.393	5 U01 CA173642-10	6,098	-
Life and Longevity After Cancer (LILAC): The Women's Health	93.393	5 U01 CA173642-11	4,511	-
			<u>36,728</u>	<u>-</u>
<i>NATIONAL INSTITUTE OF CHILD HEALTH & HUMAN DEVELOPMENT</i>				
California Newborn Screening Program	93.865		893,528	-
Disparities in the effect of state policy for the newborn sc	93.865		57,634	-
Prevention of obesity in Infants of overweight and obese wom	93.865		209,073	83,244
Epitranscriptomic regulation of spermatogenesis and male fer	93.865		263,737	-
IND-enabling studies to develop triptonide into the first no	93.865		36,544	10,000
Epitranscriptomic regulation of spermatogenesis and male fer	93.865		24,587	-
Mechanism of Long Non-coding RNAs Action in leiomyoma	93.865		334,003	-
LAB--Clinical Evaluation of Nestorone Gel and Testosterone G	93.865		257,841	-
Maternal Obesity Programs Offspring Hypothalamic Neurogenesi	93.865		181,145	34,374
TO 7/CCN-017 Nestorone Gel and Testosterone Gel	93.865		1,409,212	980,254
TO 4/CCN-010 DMAU-28 days Study-Hormone	93.865		(24)	-
Tryptophan metabolism and its role in fibroid pathogenesis	93.865		331,033	-
PROJ 3:Germline-mediated Transgenerational Epigenetic Inheri	93.865		536,965	536,965
TO 2/ DMAU-SEDDS Hormone Measurement	93.865		100,808	39,844
PROJ 2:Basic Research- Mechanism Underlying the Transduction	93.865		242,573	6,581
PROJ 1:Diet and Exercise Modulate the Sperm Epigenome in Men	93.865		400,031	-
EPIGENOMICS CORE	93.865		238,837	-
Function of Long Non-Coding RNA MD1 in Leiomyoma Pathogenesi	93.865		32,674	-
OUTR/EDUCATION CORE	93.865		46,461	-
ADMIN CORE	93.865		77,641	35,545
ANIMAL CORE	93.865		173,319	-
<i>Pass Through: Oregon Health & Science University</i>				
Clinical and Genetic Analysis of Retinopathy of Prematurity	93.867	8R01HD107493-12	24,489	-
			<u>5,872,111</u>	<u>1,726,807</u>

**LUNDQUIST INSTITUTE FOR BIOMEDICAL INNOVATION
AT HARBOR-UCLA MEDICAL CENTER**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)**

Federal Grantor/Pass-Through Grantor	Assistance Listing	Agency or Pass-Through Number	Federal Expenditures	SubContract Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>NATIONAL INSTITUTE OF DIABETES, DIGESTIVE & KIDNEY DISEASE</i>				
	93.847		40,545	-
	93.847		172,327	26,303
<i>Pass Through: Wake Forest University</i>				
	93.847	5R01DK118062-05	21,245	-
<i>Pass Through: Drexel University</i>				
	93.847	1R01DK136171-01	180,636	-
	93.847	5R01DK136171-02	9,858	-
<i>Pass Through: Vanderbilt University Medical Center</i>				
	93.847	1R01DK135938-01	30,476	-
	93.847	5R01DK135938-02	13,521	-
<i>Pass Through: University of California, Irvine</i>				
	93.847	5R01DK122767-05	11,126	-
<i>Pass Through: Beth Israel Deaconess Medical Center, Inc</i>				
	93.847	5R01DK081572-12	15,891	-
	93.847	5R01DK081572-13	49,045	-
<i>Pass Through: University of California, San Diego</i>				
	93.847	3P30DK063491	10,939	9,633
	93.847	5 P30 DK063491-20	134,221	-
	93.847	5 U24 DK097771-10	158,610	-
<i>Pass Through: University of Michigan</i>				
	93.847	U54DK083912	97	-
	93.847	U54DK083912	3,801	-
<i>Pass Through: South FL VA Foundation for Research & Educ, Inc</i>				
	93.847	5U01DK098246-10	1,003	-
<i>Pass Through: Massachusetts General Hospital</i>				
	93.847	5UM1DK078616-15	68,849	-
	93.847	5UM1DK078616-16	38,583	-
<i>Pass Through: University of California, Los Angeles</i>				
	93.847	5TL1DK132768-03	17,596	-
	93.847	5U2CDK129496-02	20,075	-
	93.847	7R01DK122767-06	11,080	-
<i>Pass Through: University of North Carolina at Chapel Hill</i>				
	93.847	5R01DK122503-03	3,244	-
	93.847	5R01DK12250-04	25,667	-
<i>Pass Through: University of Pennsylvania</i>				
	93.847	5U01DK100846-10	70,402	-
<i>Pass Through: State of California</i>				
	93.847	08-9013	670,288	-
			<u>1,779,125</u>	<u>35,936</u>
<i>NATIONAL INSTITUTE OF DENTAL & CRANOFACIAL RESEARCH</i>				
	93.121		584,879	85,180
			<u>584,879</u>	<u>85,180</u>

**LUNDQUIST INSTITUTE FOR BIOMEDICAL INNOVATION
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)**

Federal Grantor/Pass-Through Grantor	Assistance Listing	Agency or Pass-Through Number	Federal Expenditures	SubContract Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>NATIONAL INSTITUTE OF ALCOHOL, ABUSE & ALCOHOLISM</i>				
<i>Pass Through: Boston University</i>				
Trans-omic Analysis of Alcohol Consumption and Its Relation	93.273	5R01AA028263-04	8,329	-
Trans-omic Analysis of Alcohol Consumption and Its Relation	93.273	5R01AA028263-03	46,449	-
			54,778	-
<i>NATIONAL HEART, LUNG & BLOOD INSTITUTE</i>				
Newborn Screening for Critical Congenital Heart Disease	93.837		218	-
Coronary Artery Calcium, Aortic Calcification and Density	93.837		618,665	167,859
Type I interferon regulates angiogenesis in Down Syndrome	93.837		271,435	-
Mechanisms controlling early human lung development	93.838		411,743	18,732
Type I IFN signaling during lung development in Down Syndrome	93.837		562,064	158,444
E-Cigarette Vaping during Pregnancy, Lactation, Germ Cell	93.838		394,951	237,900
Determinants of 5 Year Progression of Muscle Dysfunction and	93.838		256,793	128,940
Novel Cardiopulmonary Exercise Testing (CPET) Variables	93.838		585,104	-
<i>Pass Through: Ohio State University Medical Center</i>				
1/2 - Prehospital Airway Resuscitation Trial	93.838	1 UG3 HL165019-01A1	187,692	8,771
<i>Pass Through: National Jewish Medical and Research Institute</i>				
(1 of 2) Genetic Epidemiology of COPD	93.838	2U01HL089897	96,283	-
Collaborative Cohort of Cohorts for COVID-19 Research (C4R)	93.838	10T2HL156812-01	27,848	-
<i>Pass Through: University of Texas Health Science Center at San Antonio</i>				
Molecular Determinations of Atherosclerotic Cardiovascular	93.837	1R01HL168683-01	90,099	-
RURAL: Risk Underlying Rural Areas Longitudinal Cohort Study	93.837	5U01HL146382-06	1,423,562	-
RURAL: Risk Underlying Rural Areas Longitudinal Cohort Study	93.837	5U01 HL146382- 07	229,394	-
<i>Pass Through: University of Minnesota</i>				
Lipid and Protein Effects on Monolayer Stability	93.838	R01HL051177	63,471	-
<i>Pass Through: Allerdia, Inc.</i>				
Development of a highly sensitive and specific POCT testing	93.838	1R43HL167289-01	53,250	-
<i>Pass Through: Columbia University</i>				
Combined Cardiopulmonary Failure in COPD:SPIROMICS	93.838	5R01HL093081-11	47,515	-
Combined Cardiopulmonary Failure in COPD:SPIROMICS	93.838	5R01HL093081-12	128,424	-
<i>Pass Through: University of Alabama Birmingham</i>				
COPD cachexia: deciphering the impact of antioxidants, iron	93.838	5R01HL153460-01A1	152,326	-
COPD cachexia: deciphering the impact of antioxidants, iron	93.838	HL153460	4,390	-
<i>Pass Through: University of California, Los Angeles</i>				
Los Angeles CRS for the MACS/WHS Combined Cohort Study	93.837	5U01HL146333-02	200	-
("MWCCS S2") Los Angeles CRS for the MACS/WHS Combined Cohor	93.837	5U01HL146333-05	22,858	-
("MWCCS S2") Los Angeles CRS for the MACS/WHS Combined Cohor	93.837	5U01HL146333-06	7,402	-
("MWCCS S1") Los Angeles CRS for the MACS/WHS Combined Cohor	93.837	5U01HL146333-05	154,092	-
("MWCCS S1") Los Angeles CRS for the MACS/WHS Combined Cohor	93.837	5U01HL146333-06	50,388	-
("MWCCS CORE") Los Angeles CRS for the MACS/WHS Combined Coh	93.837	5U01HL146333-05	686,158	-
UCLA-UCI Center for Eliminating Cardio-Metabolic Disparities	93.837	P50MD017366-03	82,596	-
<i>Pass Through: Advent Therapeutics, Inc.</i>				
Aerosolized Vitamin A: Impact on Neonatal Lung Maturation, H	93.837	5R44HL142353-03	895	-
Aerosolized Vitamin A: Developing a Prevention for Hyperoxic	93.838	2R44HL142353-04	148,185	-
Aerosolized Vitamin A: Developing a Prevention for Hyperoxic	93.838	5R44HL142353-05	21,247	-

**LUNDQUIST INSTITUTE FOR BIOMEDICAL INNOVATION
AT HARBOR-UCLA MEDICAL CENTER**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(Continued)**

Federal Grantor/Pass-Through Grantor	Assistance Listing	Agency or Pass-Through Number	Federal Expenditures	SubContract Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>NATIONAL HEART, LUNG & BLOOD INSTITUTE (CONTINUED)</i>				
<i>Pass Through: Duke University</i>				
Epidemiologic Determinants of Cardiac Structure and Function	93.837	5R01HL157531-02	17,000	-
RECOVER-NEURO: A Platform Protocol for Evaluation	93.837	1OT2HL156812-01	7,140	-
RECOVER-VITAL Platform Protocol for Evaluation of Interventi	93.837	10T2HL156812-01	41,008	-
<i>Pass Through: University of North Carolina at Chapel Hill</i>				
Leveraging Hispanic/Latino diversity to map and characterize	93.837	1R01HL163262-01A1	41,418	-
Leveraging Hispanic/Latino diversity to map and characterize	93.837	5R01HL163262-02	20,641	-
<i>Pass Through: University of Texas Health Science Center at Houston</i>				
Genetic Architecture of Cardiac Structure and Function and I	93.837	5R01HL160793-02	31,317	-
Whole-Genome Sequencing Analysis Of Coronary Atherosclerosis	93.837	5R01HL146860-04	41,429	-
Whole-Genome Sequencing Analysis Of Coronary Atherosclerosis	93.837	5R01HL146860-05	16,463	-
<i>Pass Through: Mayo Clinic</i>				
Cellular Senescence in Neonatal Airways	93.838	1R01HL158532-01A1	1,346	-
Cellular Senescence in Neonatal Airways	93.838	5R01HL158532-02	77,050	-
<i>Pass Through: University of Washington</i>				
CHARGE Consortium: Gene Discovery for CVD and Aging Phenotyp	93.837	5R01HL105756-12	19,261	-
Links Between Cardiovascular Disease, Lung Disease	93.839	5R01HL126538-05	8,103	-
<i>Pass Through: Kaiser Permanente Research Institute</i>				
Risk prediction of breast cancer treatment-related cardiotox	93.837	5R01HL154319-04	19,685	-
<i>Pass Through: GE HealthCare Technology and Innovation Center</i>				
Cardiac CT Deblooming	93.837	R01HL151561	90,118	-
<i>Pass Through: Massachusetts General Hospital</i>				
REPRIEVE (A5332) Ref # 113122 or (224978)	93.837	HL23336	4,199	-
TOPMed Omics of Cardiovascular Disease in Diabetes	93.837	5R01HL151855-04	97,049	-
The Role of Arylsulfatase in Vascular Calcification	93.837	1R01HL162928-01A1	27,639	-
The Role of Arylsulfatase in Vascular Calcification	93.837	5R01HL162928-02	5,657	-
<i>Pass Through: University of Illinois at Chicago</i>				
Coronary Artery Calcium and its Association with Protection	93.837	5R01HL152692-03	309,616	-
<i>Pass Through: Cedars-Sinai Medical Center</i>				
Effect of Intensive Medical Treatment on Quantified Coronary	93.837	5R01HL151266-02	34,206	-
Effect of Intensive Medical Treatment on Quantified Coronary	93.837	5R01HL151266-04	14,225	-
<i>Pass Through: Boston University</i>				
Mitochondrial DNA, Nuclear DNA Methylation, and Cardiometabo	93.837	5R01HL155569-03	30,748	-
<i>Pass Through: Indiana University</i>				
Multicenter REgistry of COVID-19 in EmeRgency care (Project	93.838	1R01HL148247-01A1	1,976	-
<i>Pass Through: University of Florida</i>				
QUantified Coronary Artery Plaque and OuTcomes (QUIET): WARR	93.838	HT9425-23-1-0659	6,676	-
<i>Pass Through: Washington University - St. Louis, MO</i>				
A Multi-Ancestry Study of Gene-Lifestyle Interactions and Mu	93.837	5R01HL156991-03	40,686	-
A Multi-Ancestry Study of Gene-Lifestyle Interactions and Mu	93.837	5R01HL15699-04	10,129	-
<i>Pass Through: New York University School of Medicine</i>				
1/2 Pulmonary Embolism: Thrombus Removal with Catheter-Direc	93.839	1UG3HL155798-01A1	55,895	-
PE-TRACT 1/2 Pulmonary Embolism: Thrombus Removal	93.839	1UG3HL155798-01A1	2,855	-
1/2 Pulmonary Embolism: Thrombus Removal with Catheter-Direc	93.839	4UH3HL155798-02	97,222	-
<i>Pass Through: Beth Israel Deaconness Medical Center, Inc.</i>				
Proteomics of Cardiometabolic and Rental Traits in Afircan Americans	93.837	2R01HL133870-06A1	5,647	-
			<u>7,955,652</u>	<u>720,646</u>

**LUNDQUIST INSTITUTE FOR BIOMEDICAL INNOVATION
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RESEARCH AND DEVELOPMENT CLUSTER (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>NATIONAL INSTITUTE OF NEUROLOGICAL DISORDERS & STROKE</i>				
Optimizing Small Molecule Read-Through Compounds	93.853		97,181	83,548
Defining cerebellar pathophysiology in Ataxia Telangiectasia <i>Pass Through: University of California, San Diego</i>	93.853		163,262	-
A Practice-based Intervention to Improve Care for a Diverse	93.226	5U18HS028740-03	46,696	-
A Practice-based Intervention to Improve Care for a Diverse <i>Pass Through: University of California, Los Angeles</i>	93.226	5U18HS028740-02	48,698	-
Stakeholder-Partnered Implementation Research and Innovation	93.226	5K12HS026407-05	44,167	-
Southwest Strategies to Innovate Emergency Care Clinical <i>Pass Through: RAND Corporation</i>	93.853	2U24NS100685-06	41,654	-
Implementation and Evaluation of a Video-based Prospective <i>Pass Through: University of Minnesota</i>	93.226	R18HS026168	26,335	-
Lysosomal Disease Network	93.853	U54NS065768-13	71,067	-
Lysosomal Disease Network <i>Pass Through: Children's Hospital of Los Angeles</i>	93.853	U54NS065768-14	58,525	-
Pediatric Dose Optimization for Seizures in EMS (PediDOSE)	93.853	5U01NS114042-02	38,180	-
			<u>635,765</u>	<u>83,548</u>
<i>NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES</i>				
<i>Pass Through: University of California, Los Angeles (CTSI)</i>				
Clinical Translation Science Institute-Administrative Core	93.350	5UL1TR001881-07A1	153,269	-
Clinical Translational Science Institute-Informatics Core	93.350	5UL1TR001881-07A1	210,621	-
Clinical Translational Science Ins-Community & Collaboration	93.350	5UL1TR001881-07A1	156,099	-
Mechanisms of Macrophage Memory in Immunity to Staph	93.350	5KL2TR001882-07	8,776	-
CTSI-Translational Endeavors:Workforce Development	93.350	5UL1TR001881-07A1	49,792	-
CTSI-Translational Endeavors:Pilot Translation & Clinical	93.350	5UL1TR001881-07A1	34,159	-
CTSI-Research Methods:BioStats Epidemiology (BERD)	93.350	5UL1TR001881-07A1	144,994	-
CTSI-Research Methods:Regulatory Knowledge & Support (RKS)	93.350	5UL1TR001881-07A1	50,026	-
CTSI- Hub Research Capacity - Special Populations	93.350	5UL1TR001881-07A1	30,305	-
CTSI-Hub Research Capacity: Clinical Interactions (PCI)	93.350	5UL1TR001881-07A1	157,585	-
CTSI-Network Capacity (LTIC)	93.350	5UL1TR001881-07A1	104,827	-
CTSI- Optical - Precision Health	93.350	5UL1TR001881-07A1	34,843	-
Project 2: CTSI-Lundquist Precision Health Coordinator Pilot	93.350	5UL1TR001881-07	87,402	-
Personalized End of Life Care in Safety-Net hospitals	93.350	1R01NR020773-01A1	56,818	-
Personalized End of Life Care in Safety-Net hospitals	93.350	5R01NR020773-02	11,456	-
CTSI - Optical - Population Health	93.350	5UL1TR001881-07A1	13,469	-
CTSI - Optical - Population Health	93.350	UL1TR001881	1,122	-
Clinical Translation Science Institute-Administrative Core	93.350	UL1TR001881	34,275	-
Clinical Translational Science Institute-Informatics Core	93.350	UL1TR001881	13,029	-
Clinical Translational Science Ins-Community & Collaboration	93.350	UL1TR001881	3,864	-
CTSI-Translational Endeavors:Workforce Development	93.350	UL1TR001881	2,254	-
CTSI-Translational Endeavors:Pilot Translation & Clinical	93.350	UL1TR001881	2,105	-
CTSI-Network Capacity (LTIC)	93.350	UL1TR001881	10,934	-
CTSI-Research Methods:BioStats Epidemiology (BERD)	93.350	UL1TR001881	11,803	-
CTSI-Research Methods:Regulatory Knowledge & Support (RKS)	93.350	UL1TR001881	4,451	-
Identification of novel virulence factors on multi-drug resi	93.350	KL2TR001882	131,097	-
CTSI-Hub Research Capacity: Clinical Interactions (PCI)	93.350	UL1TR001881	11,051	-
CTSI- Optical - Precision Health	93.350	UL1TR001881	5,774	-
CTSI- Hub Research Capacity - Special Populations	93.350	UL1TR001881	2,525	-
			<u>1,538,725</u>	-

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(Continued)**

Federal Grantor/Pass-Through Grantor	Assistance Listing	Agency or Pass-Through Number	Federal Expenditures	SubContract Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>HEALTH RESOURCES & SERVICES ADMINISTRATION</i>				
Harbor- UCLA Pediatric Residency Program	93.107		82,538	-
<i>Pass Through: University of California, San Francisco</i>				
Federal Model AHEC Point of Service Maintenance and Enhancem	93.107	U77HP23071	3,600	-
AHEC: California Area Health Education Center	93.107	U77HP23071	23,535	-
AHEC: California Area Health Education Center	93.107	5U77HP23071-13-00	87,405	-
<i>Pass Through: University Hospitals Cleveland Medical Center</i>				
Center for Pediatric Everyday Readiness - Regional Pediatric	93.110	U1IMC43532-01	104,720	-
Center for Pediatric Everyday Readiness - Regional Pediatric	93.110	U1IMC43532	273,894	6,420
PySTART Training for Center for Pediatric Every Readiness	93.110	U1IMC43532-03-00	60,866	-
Pilot	93.110	U1IMC43532-03-00	15,925	-
<i>Pass Through: California's Office of Statewide Health Planning and Development</i>				
Song Brown 2021-22 Harbor-UCLA Pediatrics	93.127		7,993	-
<i>Pass Through: Oregon Health & Science University</i>				
EMSC Targeted Issue Grants	93.127	5H34MC33243-05-00	8,639	-
<i>Pass Through: The University of Texas at Austin</i>				
Emergency Medical Services for Children Innovation and Impro	93.127	1U07MC37471-01-00	251,160	38,482
			<u>920,275</u>	<u>44,902</u>
<i>NIH OFFICE OF THE DIRECTOR</i>				
<i>Pass Through: Women & Infants Hospital of Rhode Island</i>				
Environmental Influences on Neurodevelopmental Outcome in In	93.310	5UH3OD023347-07	101,463	-
			<u>101,463</u>	-
<i>NATIONAL INSTITUTE OF ENVIRONMENTAL HEALTH SCIENCES</i>				
<i>Pass Through: Seattle Children's Research Institute</i>				
TIDES III: Endocrine disruption, hormones, and sex difference	93.113	2R01ES025169-06	16,815	-
STELAR: Seattle-Texas-Los Angeles Research Node PECARN	93.113	6 U03MC33156..05..01	26,713	-
TIDES III: Endocrine disruption, hormones, and sex difference	93.113	5R01ES025169-07	16,428	-
			<u>59,956</u>	-
<i>NATIONAL INSTITUTE OF GENERAL MEDICAL SCIENCES</i>				
<i>Pass Through: Charles R. Drew University of Medicine and Science</i>				
Novel metabolic reprogramming strategy for the treatment of	93.859		2,779	-
<i>Pass Through: Research Foundation of CUNY</i>				
RHEA Modeling the Environment for Microbes (RHEA-MODE)	93.859	5R01GM127512-04	12,268	-
<i>Pass Through: University of Washington</i>				
Novel Statistical Inference for Biomedical Big Data	93.859	5R01GM133848-04	26,845	-
Novel Statistical Inference for Biomedical Big Data	93.859	5R01GM133848-03	6,646	-
			<u>48,538</u>	-
<i>NIH SMALL BUSINESS INNOVATION RESEARCH</i>				
<i>Pass Through: The University Of Texas Health Science Center At San Antonio</i>				
Therapeutic Testing in Murine Models of Fungal Infections	93.000	HHSN27220170000391	45,853	-
			<u>45,853</u>	-

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(Continued)**

Federal Grantor/Pass-Through Grantor	Assistance Listing	Agency or Pass-Through Number	Federal Expenditures	SubContract Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>NATIONAL CENTER FOR COMPLEMENTARY AND INTEGRATIVE HEALTH</i>				
<i>Pass Through: Loma Linda University Health</i>				
Unravelling lung interoception and its functional consequenc	93.213	R01AT011691	18,817	-
Unravelling lung interoception and its functional consequenc	93.213	5R01AT011691-03	117,084	-
			<u>135,901</u>	<u>-</u>
<i>NATIONAL CENTER ON SLEEP DISORDERS RESEARCH</i>				
Mentorship in the Endocrinology of Sleep	93.233		126,781	-
<i>Pass Through: Mount Sinai</i>				
Application of Machine Learning to identify Obstructive Sleep	93.233	1R01HL168897-01A1	23,777	-
<i>Pass Through: Wayne State University</i>				
Improving outcomes for patients with SDB and insufficient	93.233	5R01HL146059-04	1,620	-
Improving Outcomes for Patients with SDB and Insufficient	93.233	5R01HL146059-05	17,395	-
			<u>169,573</u>	<u>-</u>
<i>NATIONAL INSTITUTE OF MENTAL HEALTH</i>				
Behavioral and brain network effects of dysfunction in the	93.242		214,491	19,016
<i>Pass Through: The University of California, Los Angeles</i>				
Novel Radial Diffusion-Weighted MR Spectroscopic Imaging of	93.242	1R21MH125349-01	17,595	-
Measuring and Monitoring Adherence to ART with Pill Ingestio	93.242	5R01MH110056-05:R2	56,140	-
			<u>288,226</u>	<u>19,016</u>
<i>NATIONAL INSTITUTES OF HEALTH</i>				
Special Care Center Diagnostics/Genetic Disease Screening	93.307		20,612	-
Contraceptive Clinical Trials Network (CCTN) Male Sites	93.310		50,307	-
<i>Pass Through: Charles R. Drew University of Medicine and Science</i>				
Accelerating Excellence in Translational Science AXIS (Pilot	93.307	5U54MD007598-15	20,953	-
<i>Pass Through: Physicians for a Healthy California</i>				
CalMedForce Grant FY 2021-22	93.307	NONE	42,207	-
<i>Pass Through: University of Pennsylvania</i>				
The Bone Trial of the Testosterone Trial	93.866	R01AG037679	498	-
<i>Pass Through: Beth Israel Deaconess Medical Center, Inc.</i>				
Using polygenic risk scores and omics to study how suboptima	93.866	1R01AG080598-01A1	80,596	-
Using polygenic risk scores and omics to study how suboptima	93.866	5R01AG080598-02	4,832	-
<i>Pass Through: University of California, Los Angeles</i>				
An Integrated Intervention using a Pill Ingestible Sensor	93.307	1R01MD019188-01	118,622	-
Pitavastatin to Reduce Physical Function Impairment and Frai	93.866	1R01AG054366-03	3,107	-
An Integrated Intervention using a Pill Ingestible Sensor	93.307	5R01MD019188-02	32,885	-
<i>Pass Through: Fibroplate, Inc.</i>				
Fibrinogen coated albumin spheres to accelerate bone healing	93.866	1R43AG072919-01A1	(1,033)	-
<i>Pass Through: University of Texas Health Science Center at San Antonio</i>				
GENETIC RISK FOR TRAJECTORIES OF COGNITIVE DECLINE AND PROGR	93.866	1R21AG075791- 01A1	39,047	-
<i>Pass Through: University of Massachusetts Amherst</i>				
Metabolomic profile of chronic distress in relation to disea	93.866	R01AG051600	186,714	-
<i>Pass Through: University of California, San Francisco</i>				
The Care Ecosystem Response to COVID-19: Accelerating	93.866	1R01AG074710-02	427,328	-
The Care Ecosystem Response to COVID-19: Accelerating	93.866	1R01AG074710-03	33,530	-
			<u>1,060,205</u>	<u>-</u>

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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(Continued)**

Federal Grantor/Pass-Through Grantor	Assistance Listing	Agency or Pass-Through Number	Federal Expenditures	SubContract Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (Continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>CENTERS FOR DISEASE CONTROL AND PREVENTION</i>				
<i>Pass Through: American Association of Clinical Endocrinology</i>				
Improving Adult Immunizations in Adult Patients	93.185	6NH23IP922656-01-01	127,922	-
			<u>127,922</u>	<u>-</u>
<i>IMMEDIATE OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES</i>				
<i>Pass Through: University of California, San Francisco</i>				
Western Regional Alliance for Pediatric Emergency Management	93.889	U3REP190616	75,730	-
			<u>75,730</u>	<u>-</u>
<i>NATIONAL INSTITUTE ON DRUG ABUSE</i>				
<i>Pass Through: Cedars - Sinai Medical Center</i>				
1/24 Healthy Brain and Child Development National Consortium	93.279	1U01DA055366-02	33,716	-
1/24 Healthy Brain and Child Development National Consortium	93.279	1U01DA055366-03	92,075	-
			<u>125,791</u>	<u>-</u>
<i>NATIONAL HUMAN GENOME RESEARCH INSTITUTE</i>				
<i>Pass Through: Broad Institute</i>				
Development of polygenic scores for diabetes and complicatio	93.172	5U01HG011723-03	18,420	-
Development of polygenic scores for diabetes and complicatio	93.172	U01HG011723-04	5,250	-
			<u>23,670</u>	<u>-</u>
		Total U.S. Department of Health and Human Services	<u>29,728,827</u>	<u>4,130,201</u>
NATIONAL SCIENCE FOUNDATION				
<i>Pass Through: University of California, Davis</i>				
SCH: INT: Transabdominal Fetal Oximetry for Improved	47.07	1838939	15,106	-
		Total National Science Foundation	<u>15,106</u>	<u>-</u>
U.S. DEPARTMENT OF DEFENSE				
A New Treatment for Heritable Pulmonary Artery Hypertension	12.420		47,968	21,725
IND-Enablement of Kinocidin γ -RP-1 for MDR Gram-Negative Inf	12.420		391,149	-
Wearable Multiplex Biosensors to Monitor Exacerbation Risk	12.420		90,949	-
Investigating Novel Targetable Vulnerabilities of LAM Disease	12.420		93,752	-
<i>Pass Through: University of Alabama Birmingham</i>				
An Observational Study of Beta-Blocker Use in Patients	12.420	W81XWH-15-1-0705	9,542	-
<i>Pass Through: University of California, Davis</i>				
Advancing Military-Civilian Coordination and Cooperation	12.420	2323-391 001	158,158	-
<i>Pass Through: University of Florida</i>				
Women's Ischemia Trial to Reduce Events in Non-Obstructive C	12.RD	W81XWH-17-2-0030	20,293	-
		Total U.S. Department of Defense	<u>811,811</u>	<u>21,725</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER EXPENDITURES			<u>30,555,744</u>	<u>4,151,926</u>

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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(Continued)**

<u>Federal Grantor/Pass-Through Grantor</u>	<u>Assistance Listing</u>	<u>Agency or Pass-Through Number</u>	<u>SubContract Expenditures</u>	<u>SubContract Expenditures</u>
OTHER PROGRAMS				
<i>US DEPARTMENT OF AGRICULTURE</i>				
<i>Pass Through: State of California WIC Program</i>				
WIC Supplemental Nutrition Program	10.557	22-10257	5,187,908	-
WIC Local Vendor Liaison	10.557	22-10257	27,431	-
WIC Farmers' Market Nutrition Program	10.557	22-10257	14,659	-
WIC Books for Kids	10.557	22-10257	205,783	-
WIC BFPC Loving Support Program	10.557	22-10257	788,220	-
WIC Supplemental Nutrition Program	10.557	22-10257	<u>10,704,526</u>	-
TOTAL OTHER PROGRAM EXPENDITURES			<u>16,928,527</u>	-
TOTAL FEDERAL EXPENDITURES			<u>\$ 47,484,271</u>	<u>\$ 4,151,926</u>

**LUNDQUIST INSTITUTE FOR BIOMEDICAL INNOVATION
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**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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NOTE 1 – Basis of Presentation

The Lundquist Institute for Biomedical Innovation at Harbor-UCLA Medical Center (the Institute), formerly known as Los Angeles Biomedical Research Institute at Harbor-UCLA Medical Center, is an independent biomedical research institute.

The accompanying schedule of expenditures of federal awards (the Schedule) is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures 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 reflected in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – Indirect Cost Rate

The Institute has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**LUNDQUIST INSTITUTE FOR BIOMEDICAL INNOVATION
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

The independent auditors’ report expresses an unmodified opinion on whether the financial statements of the Institute were prepared in accordance with generally accepted accounting principles.

Internal control over financial reporting

Material weakness(es) identified? – No

Significant deficiencies identified? – Yes

Noncompliance material to financial statements noted? – No

Federal Awards

Internal control over major programs

Material weakness(es) identified? – No

Significant deficiencies identified? – None reported

Type of auditors’ report issued on compliance for major programs? – Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? – No

Identification of major programs: Research and Development Cluster with various Assistance Listing Numbers and 10.557 WIC Supplemental Nutrition Program

Dollar threshold used to distinguish between Type A and Type B programs was \$1,424,528

Auditee qualified as low-risk auditee? – No

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION II – FINDINGS – FINANCIAL STATEMENT AUDIT

The following items are considered significant deficiencies:

2024-01 Financial Close

Condition:	<p>As part of the audit, there were several adjustments to recognize additional expenses, indicating that certain close processes may not have been working as designed throughout the fiscal year.</p> <p>The adjustments recorded during the audit period include:</p> <ul style="list-style-type: none">• Accruing for disbursements paid after year-end, where services or goods were received prior to year-end;• Accrued employee benefits and related expense were understated by approximately \$500,000;• Payables for accrued retirement contributions were understated by approximately \$900,000; <p>Additionally, clean-up of various accounts that impact prior periods was noted, indicating that controls appear to have not been operating as designed throughout the year, requiring significant time and effort at year-end to complete the close and present accurate and complete financial statements.</p>
Criteria:	<p>Management is responsible for maintaining internal controls to ensure revenue and expenses are recorded in the proper period.</p>
Effect:	<p>Revenue and expense may not be recognized in the proper period, and periodic reporting may not be accurate.</p>
Cause:	<p>The Institute faced significant turnover in its management and accounting personnel during the year and through the close of the audit.</p>

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION II – FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

2024-01 Financial Close (Continued)

Recommendation: We recommend on a go-forward basis that management ensure to maintain sufficient staffing levels throughout the year, and ensure staff have sufficient accounting knowledge to understand the intricacies and complexities of nonprofit accounting, grant accounting, and the Institute’s funding sources. We further recommend that management ensure a thorough monthly close process occurs timely, to allow management to share accurate financial information with governance, and to minimize entries occurring at year-end to correct prior period errors.

Management’s

Response:

As a result of the fiscal year 2023 audit results, which were provided mid-year during fiscal year 2024, management took action to make substantive changes in its processes and formalize the close process. Additionally, the Institute selected a new ERP system, and is in the process of implementing the platform, which will improve efficiency in tracking grant transactions, and reduce manual effort as part of the close. Management hired new finance team members near the end of fiscal year 2024 and beginning of fiscal year 2025, who bring expertise in nonprofit and grant accounting, and will continue to ensure finance positions are filled with the best candidates possible. The Institute is working tirelessly to automate and further improve internal controls and processes that will allow the Institute to maximize the research programs, while meeting accounting and grantor financial controls and reporting standards.

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION II – FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

2024-02 SEFA Reporting

Condition: The Institute receives grants and contracts from a variety of sources. Tracking and reporting the transactions tied to these grants and contracts is complex and requires scrutiny of transactions for proper recognition and proper reporting. As part of the audit, there were several adjustments to schedule of federal expenditures for the year ended It was noted during the audit that underlying schedules supporting the SEFA did not tie out to the SEFA. Upon further review it was determined that significant updates were required to be made to the SEFA. June 30, 2024, which resulted in additional reported expenditures.

Criteria: Section 2 CFR 200.510(b) of the Uniform Guidance requires that an auditee prepare a schedule of expenditures of federal awards, which includes individual federal programs by federal agency and total federal awards expended for each individual federal program and Assistance Listing Number. Management is responsible for establishing and maintaining an effective system of internal control to allow for complete and accurate preparation of the SEFA.

Effect: Federal expenditures may not be captured or reported correctly.

Cause: The Institute receives many contracts and grants with complex and varying terms, which along with the Institute’s turnover of key accounting personnel during the year, resulted in difficulty in preparing and reviewing a complete and accurate report as required under Uniform Guidance.

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION II – FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

2024-01 SEFA Reporting (Continued)

Recommendation: We recommend management implement a more robust process to prepare and review an accurate and complete schedule of federal expenditure report, to ensure that reporting is done correctly and that the SEFA encompasses all federal expenditures.

Management's

Response: Management agrees with the stated standards and will implement additional processes, reassign department staff, and implement a new ERP system to go live in fiscal year June 30, 2026, currently scheduled for July 1, 2025. These efforts should allow for more timely and accurate SEFA reporting.

**SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM
AUDIT**

None

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

FINDINGS – FINANCIAL STATEMENT AUDIT

The following item is considered to be a significant deficiency:

2023-01 Prior-Revenue Recognition

Condition: The Institute’s main revenue is derived from governmental grants and contracts, which are generally conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. As part of the audit, there were several grants from FY21 and FY22 identified where revenue was still recorded as deferred after conditions and performance obligations had been completed, leading to adjustments to recognize additional revenue for the year ended June 30, 2023.

Criteria: Management is responsible for maintaining internal controls to ensure revenue is recorded accurately and in line with grant and revenue policy criteria.

Status: Management’s corrective actions in 2024 included the cleanup of deferred revenue and revenue. As a result, a portion of revenue recognized in 2024 relates to prior years, however, the impact was not deemed material by management.