

BYU

**BRIGHAM YOUNG
UNIVERSITY**

Compliance Reports Required under the
Single Audit Act Amendment of 1996 for the
Year Ended December 31, 2023,
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, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
Corporation for National & Community Service:				
CNCS AmeriCorps UCSV 230769	94.006	\$ -	\$ 10,751	\$ 10,751
CNCS AmeriCorps UCSV 240990	94.006	-	6,320	6,320
Corporation for National & Community Service Total		-	17,071	17,071
Department of Agriculture:				
USDA 2020-67014-30867	10.310	40,199	-	40,199
USDA 2022-67022-37870	10.310	154,338	-	154,338
USDA 58-3060-2-010	10.001	1,320	-	1,320
USDA ARS 58-2050-0-006	10.001	253	-	253
USDA ARS 58-2080-0-014	10.001	18,920	-	18,920
USDA ARS 58-8042-8-048	10.001	20,022	-	20,022
USDA ERS 58-4000-1-0045	10.253	11,269	-	11,269
USDA ERS 58-5000-0-0072-R	10.253	10,981	-	10,981
USDA FS 20-CS-11040800-016	10.000	50,040	-	50,040
USDA FS 21-JV-11221632-199	10.000	23	-	23
USDA NR213A750013G004	10.912	144,702	-	144,702
USDA BSU 10239-PO140617	10.215	-	10,311	10,311
USDA NCSU 2020-1167-01	10.310	-	85,625	85,625
USDA NIFA CUBOULDER 1001461239	10.310	-	4,246	4,246
USDA UDAF 211923	10.000	-	17,717	17,717
USDA USU 204687-839	10.215	-	31,652	31,652
Department of Agriculture Total		452,067	149,551	601,618
Department of Commerce:				
DOC NOAA NA20OAR4600285	11.460	43,330	-	43,330
DOC NOAA UA A22-0306-S001	11.000	-	822,106	822,106
DOC NOAA UA A23-0238-S001	11.432	-	1,736	1,736
DOC NOAA UA A23-0253-S001	11.432	-	23,617	23,617
DOC NOAA UA A23-0281-S001	11.405	-	113,763	113,763
DOC UofH R-21-0103	11.432	-	20,843	20,843
Department of Commerce Total		43,330	982,065	1,025,395
Department of Defense:				
DOD AFRL FA9453-22-C-0013	12.000	124,470	-	124,470
DOD ARMY DUG W9126G-19-2-0053	12.005	88,478	-	88,478
DOD ARMY VAFB W9126G-23-2-0002	12.005	133,969	-	133,969
DOD ARMY W911NF2320154	12.431	37,594	-	37,594
DOD DOD ONR N00014-22-1-2220	12.300	14,069	-	14,069
DOD NSA H98230-22-1-0229	12.903	141,915	-	141,915
DOD NSWC N00174-23-1-0005	12.300	51,736	-	51,736
DOD ONR N00014-20-C-1085	12.000	75,455	-	75,455
DOD ONR N00014-21-1-2069	12.300	171,284	-	171,284
DOD ONR N00014-21-1-2190	12.300	46,827	-	46,827
DOD ONR N00014-21-1-2435	12.300	231,889	-	231,889

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SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DOD ONR N00014-21-1-2761	12.300	\$ 173,663	\$ -	\$ 173,663
DOD ONR N00014-22-1-2402	12.300	106,507	-	106,507
DOD ONR N00014-22-1-2683	12.300	110,610	-	110,610
DOD USACE W9126G-23-2-0030	12.300	4,579	-	4,579
DOD USACE W912HZ2120044	12.630	75,373	-	75,373
DOD USAFA FA70002120007	12.800	139,642	-	139,642
DOD ACC-NJ NSC KUCR FY2017-054	12.000	-	(17)	(17)
DOD AF Archer Aviation	12.000	-	162,969	162,969
DOD AF ENSCO G27450-3943	12.000	-	3,231	3,231
DOD AF ENSCO G27450-3943	12.000	-	100,230	100,230
DOD AF ES3 PO 17498	12.000	-	24,977	24,977
DOD AF Spectral Energies, LLC	12.000	-	65,092	65,092
DOD AF SSCI SC-1754-01	12.000	-	164,245	164,245
DOD AF UES, Inc. S-188-020-001	12.000	-	26,680	26,680
DOD AF Whisper Aero WAP2SW	12.000	-	164,176	164,176
DOD AFOSR FIU 800011117-02UG	12.800	-	141,572	141,572
DOD AFRL ElectraFly FA864922P1033	12.000	-	79,423	79,423
DOD AFRL Octagon II FA945322CA072	12.000	-	41,673	41,673
DOD AFRL ORBITAL FA8750-22-C-0536	12.000	-	19,353	19,353
DOD ARMY ATI 2017-391	12.100	-	125,373	125,373
DOD ARMY NielsonSci NS-2021-001	12.300	-	128,321	128,321
DOD ARMY PURDUE 13000844-025	12.000	-	27,374	27,374
DOD ARMY Wasatch Ionics W15QKN-22-C-0092	12.000	-	49,771	49,771
DOD ARO RICE X03030303	12.431	-	735	735
DOD CFD 0000004020	12.000	-	20,000	20,000
DOD Colorado 783325	12.300	-	671	671
DOD COLSA Corporation COLSA-2022-23	12.000	-	25,500	25,500
DOD DARPA RIVERSIDE OIC.11441.RR002806	12.000	-	35,361	35,361
DOD DPAA UW 0000000510	12.740	-	58,231	58,231
DOD DTRA PSU SA21-05	12.351	-	147,765	147,765
DOD GE 401169155	12.000	-	85,770	85,770
DOD NAVAIR IERUS 2022-BYU-001	12.000	-	122	122
DOD NSEP IIE 0054-BYU-3-SSA-280-PO18	12.550	-	(2,831)	(2,831)
DOD NSEP IIE BOR21 ARA	12.550	-	154,614	154,614
DOD NSEP IIE BOR21 CHN	12.550	-	169,047	169,047
DOD NSEP IIE BOR21-BYU-3-ARA-PO1	12.000	-	200,509	200,509
DOD NSEP IIE BOR21-BYU-3-CHN-PO2	12.000	-	167,019	167,019
DOD NSEP IIE BOR21-BYU-3-SSC-P04	12.550	-	18,710	18,710
DOD ONR Carnegie 1140207-402510	12.300	-	292,319	292,319
DOD ONR GammaTech GT S20-07	12.000	-	100,830	100,830
DOD ONR IMSAR 2022-38-5-001	12.000	-	32,209	32,209
DOD ONR OSU N0343A-A	12.300	-	93,245	93,245
DOD ONR PSU S003227-ONR	12.000	-	18,961	18,961
DOD OPTO 304-ACTRS	12.000	-	5,936	5,936
DOD UPENN 574211	12.431	-	4,473	4,473
Department of Defense Total		1,728,060	2,953,639	4,681,699

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SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
Department of Education:				
ED P220A180023	84.220A	\$ 374,960	\$ -	\$ 374,960
ED P220A220014	84.220A	227,297	-	227,297
ED KU R324A200063	84.324A	-	130,215	130,215
ED UCI	84.000	-	207,763	207,763
ED UFL PO 2200911513	84.000	-	472	472
ED UofU 10050229	84.015A	-	66,570	66,570
ED UofU 10050289	84.015A	-	1,616	1,616
ED UofU 10050290	84.015B	-	11,145	11,145
ED UofU 10064447-01-BYU	84.015A	-	73,433	73,433
ED UofU 10064448-01-BYU	84.015A	-	15,477	15,477
ED UofU 10064449-01-BYU	84.000	-	238,934	238,934
ED UofU 10064450-01-BYU	84.105B	-	239,552	239,552
ED USBE 22STAC	84.027	-	29,491	29,491
ED USBE 24STAC IHE 2023-25	84.027	-	27,153	27,153
ED USBE REU - 23STAC IHE 22-24	84.027	-	8,175	8,175
ED USBE-21ARPL Personnel Prep	84.425U	-	75,000	75,000
ED USBE-23STAC IHE 2022-24 #2	84.027	-	60,713	60,713
Department of Education Total		<u>602,257</u>	<u>1,185,709</u>	<u>1,787,966</u>
Department of Energy:				
DOE DE-AR0001617	81.135	118,957	-	118,957
DOE DE-FE0031928	81.089	1,010,110	-	1,010,110
DOE DE-NE0008866	81.121	71,080	-	71,080
DOE DE-NE0009058	81.121	82,335	-	82,335
DOE DE-NE0009126	81.121	37,448	-	37,448
DOE DE-NE0009393	81.121	53,257	-	53,257
DOE DE-NE0009408	81.121	13,040	-	13,040
DOE DE-SC0016441	81.049	92,572	-	92,572
DOE DE-SC0018329	81.049	36,559	-	36,559
DOE DE-SC0021134	81.049	146,097	-	146,097
DOE DE-SC0022133	81.049	130,205	-	130,205
DOE Achilles AHT-2022-01	81.049	-	129,435	129,435
DOE Applied Minerals Inc. BYU06282021	81.049	-	243,676	243,676
DOE Cimarron 001	81.135	-	94,963	94,963
DOE INL 266365	81.000	-	9,206	9,206
DOE INL 270494	81.000	-	26,000	26,000
DOE INL 279027	81.000	-	68,576	68,576
DOE INL 284488	81.000	-	7,317	7,317
DOE KCNSC DE-NA0002839	81.000	-	6,095	6,095
DOE KCNSC N000419461	81.000	-	3,576	3,576
DOE KCNSC N000461238	81.000	-	86,296	86,296
DOE LANL 527136	81.000	-	25,967	25,967
DOE LANL CW22850	81.000	-	22,000	22,000
DOE LANL CW26356	81.000	-	101,591	101,591
DOE LLNL B643228	81.000	-	23,575	23,575
DOE LLNL B643355	81.000	-	30,873	30,873

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SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DOE LLNL B646254	81.000	\$ -	\$ (225)	\$ (225)
DOE LLNL B654216	81.000	-	23,500	23,500
DOE LLNL B654578	81.000	-	52,000	52,000
DOE LLNL B655561	81.000	-	73,187	73,187
DOE LLNL B657186	81.000	-	122,688	122,688
DOE LLNL B657227	81.000	-	112,851	112,851
DOE LLNL B661006	81.000	-	26,194	26,194
DOE LLNL B661007	81.000	-	7,219	7,219
DOE NielsonSci NS-2022-001	81.049	-	102,400	102,400
DOE NNSS 266747	81.000	-	58,486	58,486
DOE NREL SUB-2021-10770	81.000	-	(5,289)	(5,289)
DOE NREL SUB-2023-10230	81.000	-	56,034	56,034
DOE NREL SUB-2023-10352	81.000	-	71,114	71,114
DOE ORNL 4000186524	81.000	-	72,563	72,563
DOE PNNL 660626	81.000	-	46,520	46,520
DOE PNNL 680144	81.000	-	2,654	2,654
DOE PNNL Friction Stir Dues	81.000	-	12,668	12,668
DOE SANDIA	81.000	-	1,347	1,347
DOE SANDIA	81.000	-	2,330	2,330
DOE SANDIA	81.000	-	4,849	4,849
DOE SANDIA 2345733	81.000	-	98,432	98,432
DOE SANDIA 2346802	81.000	-	73,584	73,584
DOE SANDIA 2363288	81.000	-	44,229	44,229
DOE SANDIA 2452186	81.000	-	3,044	3,044
DOE Sandia National Labs SHREC	81.000	-	1,036	1,036
DOE SANDIA PO 2507725	81.000	-	20,251	20,251
DOE SLAC 200194	81.000	-	68,153	68,153
DOE SRNL 0000506951	81.000	-	36,016	36,016
DOE TNS TSI 212M02-BYU	81.000	-	351	351
DOE UofIL 101914-18186	81.089	-	2,670	2,670
DOE UofU 10052969-BYU	81.089	-	87,794	87,794
DOE USU 205124-873	81.086	-	30	30
DOE UT-Battelle ORNL 4000186524	81.000	-	82,766	82,766
Department of Energy Total		<u>1,791,660</u>	<u>2,240,592</u>	<u>4,032,252</u>
Department of Health and Human Services:				
DHHS NIH 1R01AG066874-01	93.866	568,833	-	568,833
DHHS NIH 1R01EB027096-01	93.286	30,111	-	30,111
DHHS NIH 1R01EB032773	93.286	271,666	-	271,666
DHHS NIH 1R01GM138931-01	93.859	552,371	-	552,371
DHHS NIH 1R15AI159847-01A1	93.855	110,487	-	110,487
DHHS NIH 1R15DA049260-01A1	93.279	130,137	-	130,137
DHHS NIH 1R15DK124835-01A1	93.847	142,015	-	142,015
DHHS NIH 1R15GM132852-01	93.859	50,561	-	50,561
DHHS NIH 1R15GM140388-01	93.859	123,684	-	123,684
DHHS NIH 1R15HD095737-01A1	93.865	15,112	-	15,112
DHHS NIH 1R15HD098969-01 Revised	93.865	15,114	-	15,114

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SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DHHS NIH 1R15HD101969-01	93.865	\$ 60,010	\$ -	\$ 60,010
DHHS NIH 1R15HD108743	93.865	121,827	-	121,827
DHHS NIH 1R15HL152257-01A1	93.838	175,960	-	175,960
DHHS NIH 1R21CA272326-01	93.396	198,530	-	198,530
DHHS NIH 2R01DC009616-06A1	93.173	342,304	-	342,304
DHHS NIH 2R15GM100376-03A1	93.859	202,296	-	202,296
DHHS NIH 2R15GM114789-02	93.859	122,769	-	122,769
DHHS NIH 2R15GM116055-02	93.859	71,569	-	71,569
DHHS NIH 2R15GM123405-02	93.859	100,461	-	100,461
DHHS NIH 2R15GM123405-03	93.859	67,517	-	67,517
DHHS NIH 2R15GM132868-02	93.859	125,923	-	125,923
DHHS NIH 3R01EY012287-19S1	93.867	26,353	-	26,353
DHHS NIH 5R01DC016269-03	93.173	300,660	-	300,660
DHHS NIH 7R25EY029128-06	93.867	36,800	-	36,800
DHHS NIH NEI R15EY029510	93.867	(68)	-	(68)
DHHS NIH NINDS 2R15NS0877447-02	93.853	178,191	-	178,191
DHHS NIH R01AA030577	93.273	133,457	-	133,457
DHHS NIH R01AI127401	93.855	264,740	-	264,740
DHHS NIH R01CA279074	93.396	165,881	-	165,881
DHHS NIH R01EY012287	93.867	188,704	-	188,704
DHHS NIH R01GM147310	93.859	52,809	-	52,809
DHHS NIH R01GM147653	93.859	480,315	-	480,315
DHHS NIH R15GM146209	93.859	197,066	-	197,066
DHHS NIH UH3AR076723	93.846	335,143	-	335,143
DHHS AHRQ UofSC 23-5178 PO# 2000067686	93.226	-	9,007	9,007
DHHS CDC U of U 10067906-04-BYU	93.262	-	6,072	6,072
DHHS CDC UofU 10046884-02-BYU	93.262	-	19,440	19,440
DHHS CDC UT UCHD 2021-832	93.391	-	50,221	50,221
DHHS NIH BCH GENFD0002261143	93.865	-	111,418	111,418
DHHS NIH BCH GENFD0002261144	93.867	-	119,975	119,975
DHHS NIH CLEMSON 2304-209-2014614	93.855	-	155,713	155,713
DHHS NIH CLEMSON 2551-209-2016197	93.855	-	5,104	5,104
DHHS NIH COLUMBIA 6(GG015129-01)	93.866	-	75,830	75,830
DHHS NIH CSUF S-7806-BYU	93.859	-	2,142	2,142
DHHS NIH FHCC 0001110047	93.394	-	21,727	21,727
DHHS NIH Georgetown University AWD7775338-GR285203	93.865	-	50,342	50,342
DHHS NIH IB INC 1R44HD112264-01A1	93.865	-	37,514	37,514
DHHS NIH Indiana University 9566-BYU	93.866	-	16,757	16,757
DHHS NIH Leidos Biomedical Research	93.000	-	200	200
DHHS NIH MAYO BRI-301551	93.394	-	93,810	93,810
DHHS NIH MCGILL PT87020	93.173	-	14,561	14,561
DHHS NIH MSU G370-20-W8460	93.855	-	72,836	72,836
DHHS NIH MSU R112233A	93.173	-	112,439	112,439
DHHS NIH N8	93.000	-	45,000	45,000
DHHS NIH N8	93.000	-	44,724	44,724
DHHS NIH PhotoPharm 1R41DA053083-01A1	93.279	-	47,053	47,053
DHHS NIH RICE R23431	93.859	-	13,922	13,922

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SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
DHHS NIH SCRIPPS 5-55056	93.855	\$ -	\$ 90,000	\$ 90,000
DHHS NIH SCRIPPS 5-55102	93.855	-	127,933	127,933
DHHS NIH TSRI 5-53829	93.855	-	1,334	1,334
DHHS NIH UCSC A20-0105-S001	93.286	-	140,249	140,249
DHHS NIH UM ASS 22-016938 A 00	93.113	-	19,717	19,717
DHHS NIH UMD 125737-Z0608202	93.866	-	24,674	24,674
DHHS NIH U inn H006592401	93.866	-	15,441	15,441
DHHS NIH UNCCH 5123477	93.846	-	18,661	18,661
DHHS NIH UNCCH 5126155	93.846	-	97,969	97,969
DHHS NIH UNCCH 5126161	93.846	-	80,445	80,445
DHHS NIH UNCCH 5130021	93.846	-	10,143	10,143
DHHS NIH UNCCH 5130028	93.846	-	82,608	82,608
DHHS NIH UNCCH 5130034	93.846	-	33,539	33,539
DHHS NIH University of Oklahoma RS20210339-01	93.838	-	6,333	6,333
DHHS NIH UNL 26-1123-0265-002	93.838	-	934	934
DHHS NIH U of P CNVA00061638 (131407-1)	93.838	-	18,868	18,868
DHHS NIH U of U 10061137-01-BYU	93.866	-	11,172	11,172
DHHS NIH U of U 10061997-01-BYU	93.286	-	25,021	25,021
DHHS NIH USU 203764-769	93.859	-	48,808	48,808
DHHS NIH VUMC VUMC76828	93.855	-	2,653	2,653
DHHS NIH WSU 136874 SPC003197	93.866	-	343,541	343,541
Department of Health and Human Services Total		5,959,308	2,325,850	8,285,158
Department of Homeland Security:				
DHS IPA - Warnick	97.000	276,911	-	276,911
Department of Homeland Security Total		276,911	-	276,911
Department of Interior:				
DOI BLM	15.000	373	-	373
DOI BLM DOI USGS G22AC00280	15.808	74,666	-	74,666
DOI BOR URMCC 22FCUT-2590	15.000	2,298	-	2,298
DOI BOR URMCC 23FCUT-2680	15.000	41,003	-	41,003
DOI FWS F19AC00962	15.678	153,496	-	153,496
DOI NPS P22AC01424	15.945	78,289	-	78,289
DOI URMCC 19FC-UT-2330	15.200	69,804	-	69,804
DOI USGS 140G0320D0010	15.800	5,376	-	5,376
DOI USGS G22AP00209	15.807	68,890	-	68,890
DOI FWS UDWR 216269	15.000	-	60,684	60,684
DOI FWS UDWR 221987	15.611	-	65,340	65,340
DOI FWS UDWR 222094	15.611	-	76,294	76,294
DOI FWS UDWR 230594	15.000	-	136,229	136,229
DOI FWS UDWR 231201	15.611	-	62,228	62,228
DOI FWS UDWR 231202	15.000	-	37,168	37,168
DOI FWS UDWR 231216	15.000	-	53,473	53,473
DOI FWS UDWR 231974	15.000	-	118,619	118,619
DOI USGS USU 203840-860	15.805	-	2,733	2,733
Department of Interior Total		494,195	612,768	1,106,963

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SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
Department of Justice:				
DOJ UDPS SAK-ML-M-2019:BFS001	16.560	\$ -	\$ 62,719	\$ 62,719
Department of Justice Total		<u>-</u>	<u>62,719</u>	<u>62,719</u>
Environmental Protection Agency				
EPA UDEQ F14399804	66.000	-	2,965	2,965
Environmental Protection Agency Total		<u>-</u>	<u>2,965</u>	<u>2,965</u>
National Aeronautics and Space Administration:				
NASA 80NSSC19K0057	43.001	105,226	-	105,226
NASA 80NSSC19K0221	43.012	285	-	285
NASA 80NSSC20K0155	43.001	41,441	-	41,441
NASA 80NSSC20K0157	43.001	8,601	-	8,601
NASA 80NSSC20K0319	43.001	61,651	-	61,651
NASA 80NSSC20K0528	43.001	177,584	-	177,584
NASA 80NSSC20P1794	43.000	1,329	-	1,329
NASA 80NSSC21K1291 - Cannon	43.012	47,318	-	47,318
NASA 80NSSC22K0927	43.000	378,093	-	378,093
NASA 80NSSC23K0180	43.001	114,711	-	114,711
NASA 80NSSC23K0546	43.001	44,645	-	44,645
NASA 80NSSC23K1209	43.012	25,709	-	25,709
NASA 80NSSC23K1235	43.001	49,450	-	49,450
NASA 80NSSC23K1567	43.002	12,197	-	12,197
NASA 80NSSC23M0218	43.002	11,073	-	11,073
NASA 80NSSC23PC109	43.000	28,558	-	28,558
NASA FINESS 80NSSC19K - Porter	43.001	4,010	-	4,010
NASA AMA RSES-BYU	43.000	-	46,037	46,037
NASA CU Boulder 1559811	43.001	-	26,182	26,182
NASA CU Boulder 1560622	43.001	-	26,210	26,210
NASA JOHNSH 174753	43.000	-	36,289	36,289
NASA JPL 1622707	43.001	-	14,314	14,314
NASA NIA C20-202008-BYU	43.008	-	71,434	71,434
NASA PSI 1945-BYU	43.001	-	851	851
NASA R Cubed Engineering, LLC	43.000	-	8,078	8,078
NASA SSAI 22003-20-041	43.000	-	27,557	27,557
NASA STSI HST-GO-15909009A	43.000	-	26,894	26,894
NASA STSI HST-GO-16306 003A	43.000	-	5,202	5,202
NASA STSI HST-GO-17206.003-A	43.000	-	45,182	45,182
NASA UCSD KR704637	43.002	-	281,439	281,439
NASA UofU 10053957-01	43.001	-	47,848	47,848
NASA UofU 10054954-BYU	43.008	-	132,197	132,197
National Aeronautics and Space Administration Total		<u>1,111,881</u>	<u>795,714</u>	<u>1,907,595</u>
National Endowment for the Arts:				
NEA 18843355121	45.024	86	-	86
NEA 1910658-51-23	45.024	8,860	-	8,860
National Endowment for the Arts Total		<u>8,946</u>	<u>-</u>	<u>8,946</u>

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
National Science Foundation:				
NSF 1636645	47.049	\$ 899,056	\$ -	\$ 899,056
NSF 1650547 CUAS	47.070	10,987	-	10,987
NSF 1651832	47.070	70,874	-	70,874
NSF 1652950	47.070	39,639	-	39,639
NSF 1654700	47.049	60,454	-	60,454
NSF 1655981	47.074	22,770	-	22,770
NSF 1663546	47.041	216	-	216
NSF 1707123	47.041	44,322	-	44,322
NSF 1712056	47.076	3,877	-	3,877
NSF 1720410	47.076	84,123	-	84,123
NSF 1727010	47.070	55,813	-	55,813
NSF 1738550 SHREC	47.070	63,311	-	63,311
NSF 1749395	47.041	76,416	-	76,416
NSF 1753357	47.049	16,731	-	16,731
NSF 1755446	47.074	22,872	-	22,872
NSF 1757998	47.049	8,371	-	8,371
NSF 1805805	47.041	26,877	-	26,877
NSF 1817321	47.049	77,438	-	77,438
NSF 1834332	47.049	39,107	-	39,107
NSF 1840996 - R. Greenall	47.076	23,073	-	23,073
NSF 1846477	47.070	78,673	-	78,673
NSF 1851615	47.075	31,568	-	31,568
NSF 1856530	47.049	70,528	-	70,528
NSF 1901845	47.041	8,930	-	8,930
NSF 1902048	47.074	37,982	-	37,982
NSF 1904838	47.049	44,146	-	44,146
NSF 1910812	47.070	45,013	-	45,013
NSF 1912883	47.049	19,560	-	19,560
NSF 1915620	47.076	61,128	-	61,128
NSF 1916565	47.050	94,137	-	94,137
NSF 1916696	47.041	43,012	-	43,012
NSF 1920953	47.041	53,720	-	53,720
NSF 1926662	47.041	30,777	-	30,777
NSF 1935767	47.041	41,434	-	41,434
NSF 1937147	47.049	(10,257)	-	(10,257)
NSF 1946724	47.041	101,998	-	101,998
NSF 1952420	47.049	34,395	-	34,395
NSF 2002432	47.074	175,062	-	175,062
NSF 2003667	47.049	64,804	-	64,804
NSF 2005432	47.050	79,751	-	79,751
NSF 2005654	47.049	13,255	-	13,255
NSF 2006219	47.041	103,520	-	103,520
NSF 2009999	47.049	142,162	-	142,162
NSF 2011439	47.050	69,190	-	69,190
NSF 2012093	47.050	211,719	-	211,719
NSF 2012629	47.041	85,686	-	85,686

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
NSF 2022583	47.050	\$ 21,677	\$ -	\$ 21,677
NSF 2024792	47.041	181,404	-	181,404
NSF 2030165	47.041	63,733	-	63,733
NSF 2032190	47.041	52,169	-	52,169
NSF 2046669	47.041	68,990	-	68,990
NSF 2050872	47.049	126,684	-	126,684
NSF 2051129	47.049	181,596	-	181,596
NSF 2052246	47.074	73,016	-	73,016
NSF 2053188	47.049	88,169	-	88,169
NSF 2101383	47.076	544,928	-	544,928
NSF 2104317	47.049	188,711	-	188,711
NSF 2114655	47.050	125,622	-	125,622
NSF 2121023	47.076	66,338	-	66,338
NSF 2133685	47.078	111,963	-	111,963
NSF 2135732	47.041	5,334	-	5,334
NSF 2135732	47.041	188,055	-	188,055
NSF 2135859	47.070	105,341	-	105,341
NSF 2137301	47.041	213	-	213
NSF 2137511	47.049	163,668	-	163,668
NSF 2138403	47.041	148,105	-	148,105
NSF 2139551	47.070	95,150	-	95,150
NSF 2141680	47.070	126,593	-	126,593
NSF 2143195	47.049	92,308	-	92,308
NSF 2147126	47.041	88,979	-	88,979
NSF 2153215	47.049	51,919	-	51,919
NSF 2153317	47.070	101,120	-	101,120
NSF 2201164	47.076	95,622	-	95,622
NSF 2204644	47.049	74,199	-	74,199
NSF 2205837	47.049	61,438	-	61,438
NSF 2206564	47.049	35,655	-	35,655
NSF 2206762	47.049	62,299	-	62,299
NSF 2207615	47.049	41,695	-	41,695
NSF 2207737	47.049	87,607	-	87,607
NSF 2210067	47.049	53,523	-	53,523
NSF 2213295	47.049	127,453	-	127,453
NSF 2213428	47.084	21,123	-	21,123
NSF 2214708	47.083	959,816	-	959,816
NSF 2217155	47.074	163,303	-	163,303
NSF 2218830	47.041	5,043	-	5,043
NSF 2223985	47.041	2,804	-	2,804
NSF 2234534	47.084	129,080	-	129,080
NSF 2238458 - B. Calder	47.076	15,453	-	15,453
NSF 2244799	47.049	119	-	119
NSF 2245491	47.070	1,165	-	1,165
NSF 2247154	47.049	47,066	-	47,066
NSF 2301491	47.041	16,132	-	16,132
NSF 2303480	47.050	14,007	-	14,007

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency and Pass-through Entity	CFDA Number	Direct Award	Pass-through Award	Total Expenditures
NSF 2304704	47.049	\$ 36,303	\$ -	\$ 36,303
NSF 2322058	47.078	8,336	-	8,336
NSF 4-D 2022001	47.041	-	46,342	46,342
NSF Beekeeping 101 2152247BYU-1	47.000	-	7,716	7,716
NSF Care Weather 0002	47.084	-	5,243	5,243
NSF CLEMSON 2348-206-2014910	47.041	-	16,916	16,916
NSF CLEMSON 2373-206-2015104	47.000	-	60,220	60,220
NSF Colorado School of Mines 402011-5803	47.075	-	53,301	53,301
NSF Cornell 75548-10787	47.049	-	44,027	44,027
NSF CU 1555334	47.050	-	65,792	65,792
NSF CUBOULDER 1562570	47.070	-	196,033	196,033
NSF CUBOULDER 1564363	47.078	-	24,460	24,460
NSF DULLKNIFE	47.076	-	9,315	9,315
NSF GMU E204647-1	47.076	-	49,483	49,483
NSF MAA 3-8-710-892	47.076	-	2,400	2,400
NSF MIT s6141 PO#992750	47.041	-	60,069	60,069
NSF NRAO 373599	47.049	-	6,644	6,644
NSF PURDUE 10001843-010	47.000	-	36,132	36,132
NSF TU 14-2-1206783-94802	47.041	-	189,782	189,782
NSF UCB 00011576	47.049	-	1,206	1,206
NSF UofA 581198	47.041	-	199,173	199,173
NSF UofA 680766	47.041	-	103,717	103,717
NSF UofU 10066849-01-BYU	47.041	-	17,162	17,162
NSF USU 203856-772	47.075	-	5,351	5,351
NSF VATECH 480665-19013	47.041	-	19,978	19,978
National Science Foundation Total		8,499,246	1,220,462	9,719,708
Nuclear Regulatory Commission				
NRC 31310019M0006	77.008	24,370	-	24,370
Nuclear Regulatory Commission Total		24,370	-	24,370
Social Security Administration				
SSA BOSTON 5107175-BC23-S3	96.001	-	25,482	25,482
Social Security Administration Total		-	25,482	25,482
RESEARCH AND DEVELOPMENT CLUSTER TOTAL		\$ 20,992,231	\$ 12,574,587	\$ 33,566,818
STUDENT FINANCIAL ASSISTANCE CLUSTER:				
Department of Education-Federal Direct Student Loans	84.268	\$ 31,615,073	\$ -	\$ 31,615,073
Department of Education-Pell Grant Program	84.063	61,204,627	-	61,204,627
STUDENT FINANCIAL ASSISTANCE CLUSTER TOTAL		\$ 92,819,700	\$ -	\$ 92,819,700
TOTAL FEDERAL EXPENDITURES		\$ 113,811,931	\$ 12,574,587	\$ 126,386,518

See notes to supplementary schedule of expenditures of federal awards.

BRIGHAM YOUNG UNIVERSITY

NOTES TO THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended and does not present the financial position, changes in net assets, or cash flows of the University.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. DE MINIMUS INDIRECT COST RATE

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

4. FEDERAL LOANS PROGRAM

The University administers the Federal Direct Loan Program (including Direct Subsidized Loans, Direct Unsubsidized Loans, and Direct PLUS Loans), CFDA No. 84.268. The University is responsible for completing portions of the loan applications, verifying student eligibility, filing student confirmation reports, processing refunds, and disbursing loan proceeds. During the year ended December 31, 2023, the University authorized new loans under the Federal Direct Loan Program for a total of \$31,615,000.

5. PASS-THROUGH FUNDS

The University has subcontracted the following federal awards for the year ended December 31, 2023, as follows:

<u>Federal Sponsor</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
Department of Agriculture		
USDA UDAF 211923	10.000	\$ 5,184
Total Department of Agriculture		<u>5,184</u>
Department of Commerce:		
DOC NOAA UA A22-0306-S001	11.000	150,272
DOC NOAA UA A23-0253-S001	11.432	10,109
DOC NOAA UA A23-0281-S001	11.405	54,061
Total Department of Commerce		<u>214,442</u>
Department of Defense:		
DOD ARMY ATI 2017-391	12.100	74,224
DOD ARMY VAFB W9126G-23-2-0002	12.005	5,971
DOD ONR N00014-21-1-2069	12.300	601
DOD ONR N00014-21-1-2190	12.300	23,381
DOD USACE W9126G-23-2-0030	12.300	542
Total Department of Defense		<u>104,719</u>
Department of Energy:		
DOE DE-FE0031928	81.089	896,055
DOE DE-NE0008866	81.121	36,557
DOE DE-SC0016441	81.049	43,113
DOE SANDIA 2345733	81.000	18,020
Total Department of Energy		<u>993,745</u>
Department of Health and Human Services:		
DHHS CDC UofU 10046884-02-BYU	93.262	18,000
DHHS CDC UT UCHD 2021-832	93.391	50,221
DHHS NIH 1R01EB032773	93.286	152,136
DHHS NIH 1R15GM140388-01	93.859	10,086
DHHS NIH 1R15HD101969-01	93.865	8,142
DHHS NIH 2R01DC009616-06A1	93.173	294,572
DHHS NIH 5R01DC016269-03	93.173	243,708
DHHS NIH R01EY012287	93.867	31,943
DHHS NIH R01GM147653	93.859	261,823
Total Department of Health and Human Services		<u>1,070,632</u>
National Aeronautics and Space Administration:		
NASA 80NSSC20K0528	43.001	99,779
NASA 80NSSC22K0927	43.000	71,886
Total National Aeronautics and Space Administration		<u>171,664</u>
National Science Foundation:		
NSF 1636645	47.049	579,411
NSF 1650547 CUAS Sensors	47.070	(758)
NSF 2012093	47.050	9,968
NSF 2101383	47.076	49,138
NSF 2114655	47.050	25,514
NSF 2135859	47.070	48,164
NSF 2201164	47.076	15,324
NSF 2213295	47.049	1,260
Total National Science Foundation		<u>728,021</u>
TOTAL SUBCONTRACTOR PAYMENTS		<u>\$ 3,288,407</u>

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

Board of Trustees
Brigham Young University

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Brigham Young University (the "University"), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and cash flows for the year ended December 31, 2023, and the related notes to the financial statements, and have issued our report thereon dated May 1, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deloitte Touche LLP

May 1, 2024

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE 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, 2023. 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, 2023.

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.

Deloitte Touche LLP

May 1, 2024

BRIGHAM YOUNG UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2023

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).

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

7. 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.
8. 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, 2023**

None.