

Brigham Young University

Compliance Reports Required under the
Single Audit Act Amendment of 1996 for the
Year Ended December 31, 2016,
and Independent Auditors' Reports

BRIGHAM YOUNG UNIVERSITY

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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

Board of Trustees
Brigham Young University

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brigham Young University (the "University"), which comprise the statement of financial position as of December 31, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 17, 2017.

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) to determine 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 University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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

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

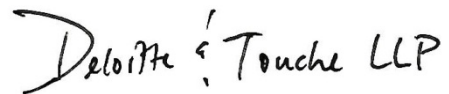
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance

with which could have a direct and material effect on the determination of financial statement amounts. 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.

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

April 17, 2017

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

Board of Trustees
Brigham Young University

Report on Compliance for Each Major Federal Program

We have audited Brigham Young University's (the "University") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended December 31, 2016. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have audited the financial statements of the University as of and for the year ended December 31, 2016, and have issued our report thereon dated April 17, 2017, 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.

Deloitte & Touche LLP

April 17, 2017

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Agency and Pass-Through Entity	CFDA Number	Direct Award	Pass-Through Award	Total Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
Agency for International Development:				
USAID W&M AID-OAA-A-12-00096	98.001	\$ -	\$ 43,475	\$ 43,475
Agency for International Development Total		-	43,475	43,475
Corporation for National & Community Service:				
CNCS AmeriCorps UServeUtah 170714	94.006		2,007	2,007
CNCS AmeriCorps UServeUtah 160565	94.006		3,132	3,132
Corporation for National & Community Service Total		-	5,139	5,139
Department of Agriculture:				
USDA ARS 58-2080-6-018	10.001	4,811		4,811
USDA ARS 58-2090-5-020	10.001	90,789		90,789
USDA FS 11-CS-11040100-017	10.600	7,060		7,060
USDA FS 11-JV-11272167-044	10.600	(4,359)		(4,359)
USDA FS 12-CR-11031600-062	10.600	27,225		27,225
USDA FS 12-CS-11041000-036	10.600	72,704		72,704
USDA FS 13-CA-11420004-149	10.600	66,439		66,439
USDA FS 13-CS-11040800-029	10.600	21,451		21,451
USDA FS 13-CS-11041000-033	10.600	162,865		162,865
USDA FS 13-JV-11221632-128	10.600	20,796		20,796
USDA FS 14-CS-11046000-010	10.600	2,374		2,374
USDA FS 14-JV-11221632-099	10.600	3,996		3,996
USDA FS 14-JV-11221632-100	10.600	1,067		1,067
USDA FS 15-CS-11221632-084	10.600	12,502		12,502
USDA FS 15-JV-11221632-133	10.600	30,784		30,784
USDA FS 15-JV-11221632-181	10.600	28,071		28,071
USDA FS 15-JV-11221632-196	10.600	6,626		6,626
USDA FS 15-JV-11221637-103	10.600	4,029		4,029
USDA FS 16-CS-11041000-022	10.600	1,168		1,168
USDA FS 16-JV-11221632-123	10.600	6,160		6,160
USDA FS 16-JV-11221632-157	10.600	6,443		6,443
USDA FS 16-JV-11272167-024	10.600	99,065		99,065
USDA FS AG-82FT-C-14-0002	10.600	10,200		10,200
USDA NIFA 2011-67009-20366	10.310	71,917		71,917
USDA NIFA 2015-67013-22915	10.310	172,471		172,471
USDA NRCS 69-3A75-14-61	10.912	336,106		336,106
USDA ARS Grand Canyon Trust Task Order 16-1	10.000		1,785	1,785
USDA Dine College 2015-38424-24052	10.001		22,882	22,882
USDA Institute for Research on Poverty 613K793	10.255		27,500	27,500
USDA NIFA Rutgers 438590	10.200		4,526	4,526
USDA Smart Vision 2015-33610-23786	10.212		59,162	59,162
USDA UC Davis 201502587-31-BYU-Grose-BIO	10.200		1,071	1,071
Department of Agriculture Total		1,262,760	116,926	1,379,686

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BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Agency and Pass-Through Entity	CFDA Number	Direct Award	Pass-Through Award	Total Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
Department of Defense:				
DOD AF AEDC FA9101-14-M-0001	12.800	\$ 7,259	\$ -	\$ 7,259
DOD AF FA8651-13-1-0005	12.800	53,697		53,697
DOD AF W9126G-14-2-0041	12.300	549,431		549,431
DOD AFOSR FA9550-12-1-0308	12.800	28,915		28,915
DOD AFOSR FA9550-14-1-0113	12.800	212,097		212,097
DOD AFRL FA8750-16-2-0209	12.300	116,799		116,799
DOD ARL W911NF-16-2-0226	12.431	2,007		2,007
DOD ARMY DPG Lndscp Des Ph. 1	12.000	36,703		36,703
DOD ARMY DPG Tech Support	12.000	182,415		182,415
DOD ARMY W911NF-14-1-0633	12.431	7,430		7,430
DOD ARO W911NF-12-1-0469	12.431	56,721		56,721
DOD DTRA HDTRA1-15-1-0049	12.351	137,590		137,590
DOD IPA Jensen	12.000	74,573		74,573
DOD NSA H98230-15-1-0108	12.900	9,482		9,482
DOD NSA H98230-15-1-0141	12.900	3,200		3,200
DOD NSA H98230-16-10048	12.901	14,478		14,478
DOD NSA H98230-16-1-0078	12.900	89,871		89,871
DOD ONR N00014-14-1-0494	12.300	100,201		100,201
DOD ONR N00014-16-1-2837	12.300	9,600		9,600
DOD ONR N00014-16-1-3025	12.300	1,711		1,711
DOD PEOSTRI W900KK-13C-0005	12.100	41,959		41,959
DOD PEOSTRI W900KK-13-C-0026-1	12.100	159,623		159,623
DOD PEOSTRI W900KK-15-C-0028	12.100	341,335		341,335
DOD ACC-NJ NSC KUCR FY2017-054	12.000		1,161	1,161
DOD AF SBIR Concep NREC 131537	12.800		28,018	28,018
DOD AF Utopia 1941-BYU-1501-0001	12.800		18,566	18,566
DOD AF Utopia BYU-1765-1616-01	12.800		11,776	11,776
DOD AFOSR OverHorizon	12.800		353,926	353,926
DOD AFOSR TSC-1067-40066	12.800		20,000	20,000
DOD AFRL BRRC 150151F-501	12.800		21,070	21,070
DOD AFRL BRRC 160176C-501	12.800		2,288	2,288
DOD AFRL C Compo FA86501125504	12.800		3,600	3,600
DOD AFRL Rattan RAT-6749-001	12.800		1,299	1,299
DOD AFRL Innovative Scientific Solutions SB20187	12.800		1,084	1,084
DOD AFRL Intelligent Light IL140108	12.800		5,344	5,344
DOD AFRL TIPD LLC 6571BYU	12.800		47,774	47,774
DOD AFRL U of FL UFDPS00010696	12.800		21,685	21,685
DOD AFRL UN-L 25-0521-0183-002	12.800		10,156	10,156
DOD ARL RCTA GnrI Dynamics 40230313	12.000		107,076	107,076
DOD ARMY Dugway USU CP0038354	12.000		15,185	15,185
DOD ARO TAMU 02-S140279	12.431		111,088	111,088
DOD ARO VCU PT108802-SC104840	12.420		162,327	162,327
DOD DARPA OSRF SA15-003	12.910		7,484	7,484
DOD Dugway sub USU RF/SDL CP00	12.000		1,212	1,212
DOD IsoTruss GOV10	12.000		41,761	41,761
DOD NSEP IIE 0054-BYU-3	12.550		43,800	43,800
DOD NSEP IIE 0054-BYU-3-CHN-280-PO1	12.550		116,853	116,853

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BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Agency and Pass-Through Entity	CFDA Number	Direct Award	Pass-Through Award	Total Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
Department of Defense (Continued):				
DOD NSEP IIE 2340-BYU-5-FLAN-093-PO2	12.550	\$ -	\$ 431,784	\$ 431,784
DOD NSEP IIE 2340-BYU-5-OS-CHN-103-PO3	12.550		510,524	510,524
DOD NSEP IIE NSEP-U631073-BYU-CHN-D	12.550		297,601	297,601
DOD ONR Duke 14-ONR-1004	12.300		239,506	239,506
Department of Defense Total		<u>2,237,097</u>	<u>2,633,948</u>	<u>4,871,045</u>
Department of Education:				
ED P220A140019	84.220A	299,554		299,554
ED T365Z120236	84.365Z	456,464		456,464
ED KU FY2012-095	84.342		119,432	119,432
ED KU FY2016-128	84.324		57,211	57,211
ED NWP CUWP 09UT03SEED2016ILI	84.367D		4,066	4,066
ED Provo School District—21st Century Program	84.000		3,060	3,060
ED NWP 09-UT03-SEED2012	84.367		3,453	3,453
ED UofU 10035958	84.015A		105,047	105,047
ED UofU 10036143	84.015A		83,310	83,310
ED UofU 10037282	84.015A		260,669	260,669
ED UofU 10037283	84.015A		329,323	329,323
ED USHE BYU-01	84.000		30,000	30,000
ED USOE 150189	84.027		51,465	51,465
ED USOE 170050	84.027A		13,880	13,880
ED USOE 170098	84.027A		3,059	3,059
Department of Education Total		<u>756,018</u>	<u>1,063,975</u>	<u>1,819,993</u>
Department of Energy:				
DOE DE-SC0012587	81.049	159,620		159,620
DOE DE-SC0016441	81.049	40,554		40,554
DOE DE-SC0016446	81.049	52,986		52,986
DOE OFE DE-FE0029157	81.089	930		930
DOE OFE DE-FE0029157 R0202482	81.089	183		183
DOE ONE DE-NE0000644	81.121	34,054		34,054
DOE BEA 176067	81.000		3,963	3,963
DOE DOD Ceramatec SES 231-2	81.000		13,761	13,761
DOE GaTech RD537-S71 00132015 & DE-AC07	81.000		3,407	3,407
DOE LANL 257825	81.000		94,794	94,794
DOE LANL 354606	81.000		8,849	8,849
DOE LANL 361131	81.000		20,000	20,000
DOE LANL 382822	81.000		35,797	35,797
DOE LANL 391862	81.000		19,872	19,872
DOE LANL CHREC	81.000		57,252	57,252
DOE LBNL 7056409	81.000		225,939	225,939
DOE LLNL B616060	81.000		75,048	75,048
DOE NREL XFC-5-42070-01	81.000		72,404	72,404
DOE REI UofU	81.089		1,028	1,028
DOE Sandia National Labs CHREC	81.000		24,217	24,217
DOE U of U 10029200-BYU	81.124		71,717	71,717
DOE UCDavis 201500615-02	81.049		46,357	46,357

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BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Agency and Pass-Through Entity	CFDA Number	Direct Award	Pass-Through Award	Total Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
Department of Energy (Continued):				
DOE UofIL 013683-9483	81.089	\$ -	\$ 58,559	\$ 58,559
DOE UofU 10029200-BYU	81.124		155,082	155,082
DOE USU 150220001	81.113		17,104	17,104
DOE USU 150220001	81.113		61,141	61,141
DOE UT Battelle 4000135639	81.000		105,645	105,645
Department of Energy Total		288,327	1,171,936	1,460,263
Department of Health and Human Services:				
DHHS NIH 1R01AA020919-01A1	93.273	316,095		316,095
DHHS NIH 1R01AG042611-01	93.866	409,716		409,716
DHHS NIH 1R01AI116989-01	93.855	1,008,430		1,008,430
DHHS NIH 1R01DA035958-01A1	93.279	353,118		353,118
DHHS NIH 1R01DC009616-01	93.000	114,758		114,758
DHHS NIH 1R01EB006124-01	93.286	216,996		216,996
DHHS NIH 1R01GM104972-01	93.859	198,338		198,338
DHHS NIH 1R03ES025295-01	93.113	45,201		45,201
DHHS NIH 1R15AI101958-01	93.855	19,225		19,225
DHHS NIH 1R15AI107753-01	93.855	145,584		145,584
DHHS NIH 1R15CA202618-01	93.395	133,989		133,989
DHHS NIH 1R15DA038092-01A1	93.279	21,304		21,304
DHHS NIH 1R15GM100376-01	93.859	164,891		164,891
DHHS NIH 1R15GM110646-01	93.859	128,346		128,346
DHHS NIH 1R15GM114789-01A1	93.859	42,254		42,254
DHHS NIH 1R15GM116055-01	93.859	113,271		113,271
DHHS NIH 1R15NS078645-01	93.853	3,281		3,281
DHHS NIH 1R15NS087447-01A1	93.853	161,298		161,298
DHHS NIH 1R21DK099619-01A1	93.847	174,446		174,446
DHHS NIH 1RF1AG054052-01	93.866	179		179
DHHS NIH 2R01EY012287-10A2	93.897	306,444		306,444
DHHS NIH 3R01AG042611-03S1	93.000	6,983		6,983
DHHS NIH 3R01AG042611-03S2	93.000	23,662		23,662
DHHS NIH 4R00HL113105-03	93.837	204,375		204,375
DHHS NIH 7R21AI105656-03	93.855	162,728		162,728
DHHS NIH 7R21EY024734-03	93.867	197,950		197,950
DHHS NIGMS Johns Hopkins 2002329171	93.859		1,539	1,539
DHHS NIH Clemson 1898-209-2011694	93.855		3,749	3,749
DHHS NIH GWU 16-M103	93.855		4,217	4,217
DHHS NIH McGill 216730	93.173		30,761	30,761
DHHS NIH MSU RC103694BY	93.701		71,883	71,883
DHHS NIH NCH 933813	93.865		92,920	92,920
DHHS NIH Rice R22591e	93.859		32,917	32,917
DHHS NIH Scripps R01A102892	93.000		52,959	52,959
DHHS NIH Scripps 5-52712	93.000		46,182	46,182
DHHS NIH Scripps 5-52924	93.000		35,993	35,993
DHHS NIH Stanford 60976456-28698	93.286		87,934	87,934
DHHS NIH U of LRF OGMB110242	93.113		44,548	44,548

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BRIGHAM YOUNG UNIVERSITY

**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Federal Agency and Pass-Through Entity	CFDA Number	Direct Award	Pass-Through Award	Total Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
Department of Health and Human Services (Continued):				
DHHS NIH UCSC S0183835	93.855	\$ -	\$ 88,280	\$ 88,280
DHHS NIH UCSC ZIKA A00-223-S001-S0183835	93.855		1,167	1,167
DHHS NIH UCSD 10321293	93.865		42,862	42,862
DHHS NIH UMA 17-009425 A00	93.113		16,325	16,325
DHHS NIH UPenn 567200/10051438/16373	93.865		17,420	17,420
DHHS NIH UW UWSC9087	93.273		18,761	18,761
DHHS NIH WU WU-16-195	93.855		36,232	36,232
DHHS SSRD CO Smr SC37325-02-00	93.647		6,350	6,350
			<u>6,350</u>	<u>6,350</u>
Department of Health and Human Services Total		<u>4,672,862</u>	<u>732,999</u>	<u>5,405,861</u>
Department of Homeland Security:				
DHS HHSP233201600046C	97.000	67,833		67,833
DHS HSHQDC-13-C-B0052	97.000	36,265		36,265
DHS HSHQDC-15-C-B0056	97.000	271,339		271,339
DHS HSHQDC-15-C-B0060	97.000	176,110		176,110
		<u>176,110</u>		<u>176,110</u>
Department of Homeland Security Total		<u>551,547</u>	<u>-</u>	<u>551,547</u>
Department of Interior:				
DOI BLM L14AC00389	15.231	185,407		185,407
DOI BLM L12AC20591	15.238	10,819		10,819
DOI BLM L14AC00346	15.238	1,202		1,202
DOI BLM L14AC00370	15.238	11,144		11,144
DOI BLM URMCC 14FC-UT-1930	15.200	65,220		65,220
DOI BOR R13AC10030	15.560	(508)		(508)
DOI FWS F14PX0539	15.600	528		528
DOI FWS F15AC00046	15.669	19,136		19,136
DOI FWS F15AC00740	15.608	35,736		35,736
DOI NPS P12AC10873	15.945	5,268		5,268
DOI NPS P15AC01090	15.900	11,083		11,083
DOI NPS P16AC01260	15.945	415		415
DOI USGS G12AC20174	15.808	12,565		12,565
DOI USGS G14AP00119	15.807	61		61
DOI USGS G15PC00058	15.800	4,479		4,479
DOI USGS G16AP00108	15.807	66,900		66,900
DOI FWS ODFW	15.611		74,714	74,714
DOI FWS ORDFW 382-15	15.611		90,000	90,000
DOI USGS USU 200251-00001-176	15.805		12,260	12,260
		<u>12,260</u>		<u>12,260</u>
Department of Interior Total		<u>429,455</u>	<u>176,974</u>	<u>606,429</u>
Department of Transportation:				
DOT FHA VHB 38110.07	20.200		55,639	55,639
DOT U of Illinois 2011-055576-46	20.205		2,643	2,643
		<u>2,643</u>		<u>2,643</u>
Department of Transportation Total		<u>-</u>	<u>58,282</u>	<u>58,282</u>

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Agency and Pass-Through Entity	CFDA Number	Direct Award	Pass-Through Award	Total Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
Environmental Protection Agency:				
EPA Carnegie 1080358-364681	66.509	\$ -	\$ 726	\$ 726
EPA UDEQ 161173	66.034		<u>41,805</u>	<u>41,805</u>
Environmental Protection Agency Total		<u>-</u>	<u>42,531</u>	<u>42,531</u>
National Aeronautics and Space Administration:				
NASA NNX12AK42G	43.001	105,423		105,423
NASA NNX13 AI28A	43.001	70,785		70,785
NASA NNX13AL31H	43.008	17,361		17,361
NASA NNX14AM67G ROSES	43.001	104,934		104,934
NASA NNX14AO51G	43.009	219,602		219,602
NASA NNX15AM89G	43.001	69,163		69,163
NASA NNX15AP40H	43.012	39,671		39,671
NASA NNX15AP42H	43.012	55,535		55,535
NASA NNX15AP49H	43.012	64,309		64,309
NASA NNX15AT29G	43.001	737,856		737,856
NASA NNX16AI69A USIP SFRO	43.008	36,667		36,667
NASA NNX16AN45G ROSES	43.001	65,205		65,205
NASA ASU 15-644	43.001		12,004	12,004
NASA Chief Dull Knife	43.000		3,794	3,794
NASA CRSS Chief Dull Knife	43.000		2,993	2,993
NASA IU BL-4363100-BYU	43.001		63,826	63,826
NASA JPL 1533091	43.000		27,906	27,906
NASA National Institute of Aerospace	43.000		4,628	4,628
NASA Otherlab NNX15CA22C-BYU	43.000		113,549	113,549
NASA STScI HST-GO-13873.003-A	43.000		1,343	1,343
NASA sub Chief Dull Knife	43.000		(319)	(319)
NASA TRACLabs T0050.02-T014	43.000		36,952	36,952
NASA UofU 10037896 BYU	43.008		7,394	7,394
NASA UofU 10037896 BYU	43.008		72,000	72,000
NASA UofU 10039555	43.001		61,560	61,560
NASA UofU 10042166	43.000		<u>3,745</u>	<u>3,745</u>
National Aeronautics and Space Administration Total		<u>1,586,511</u>	<u>411,375</u>	<u>1,997,886</u>
National Endowment for the Humanities:				
NEH PW-226822-15	45.149	<u>67,142</u>		<u>67,142</u>
National Endowment for the Humanities Total		<u>67,142</u>	<u>-</u>	<u>67,142</u>
National Science Foundation:				
NSF 1054075	47.000	94,010		94,010
NSF 1054867	47.041	124,292		124,292
NSF 1054980	47.074	6,675		6,675
NSF 1054980	47.074	52,480		52,480
NSF 1067940 VCAX	47.041	15,218		15,218
NSF 1148695	47.049	250,268		250,268
NSF 1159423	47.041	1,452		1,452
NSF 1160289	47.041	72,187		72,187

(Continued)

BRIGHAM YOUNG UNIVERSITY

**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Federal Agency and Pass-Through Entity	CFDA Number	Direct Award	Pass-Through Award	Total Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
National Science Foundation (Continued):				
NSF 1161036	47.041	\$ 4,791	\$ -	\$ 4,791
NSF 1161036	47.070	75,458		75,458
NSF 1161036	47.070	146,356		146,356
NSF 1161036	47.070	235,691		235,691
NSF 1161036 CUAS REU R0112200	47.070	18,086		18,086
NSF 1205736	47.000	13,838		13,838
NSF 1220141	47.076	143,654		143,654
NSF 1235365	47.041	14,708		14,708
NSF 1235526	47.041	22,474		22,474
NSF 1235881	47.041	72,885		72,885
NSF 1238947	47.050	172,446		172,446
NSF 1240417	47.041	411,452		411,452
NSF 1241885	47.074	380,310		380,310
NSF 1247046—Stringham	47.076	19,953		19,953
NSF 1247046—Nelson	47.000	46,538		46,538
NSF 1247046—Wilding	47.000	41,007		41,007
NSF 1252687	47.049	15,599		15,599
NSF 1253241	47.074	106,798		106,798
NSF 1254148	47.041	105,076		105,076
NSF 1254148 REU R0112235	47.041	4,284		4,284
NSF 1265714	47.074	12,643		12,643
NSF 1265714	47.074	29,611		29,611
NSF 1265714	47.074	203,023		203,023
NSF 1265957 CHREC	47.041	35,241		35,241
NSF 1265957 CHREC MPR R0112225	47.041	77,540		77,540
NSF 1265957 CHREC REU R0112225	47.041	28,701		28,701
NSF 1301247	47.041	34,638		34,638
NSF 1302524	47.070	53,804		53,804
NSF 1308727	47.049	97,870		97,870
NSF 1309832	47.049	140,475		140,475
NSF 1323785	47.000	202,426		202,426
NSF 1323787	47.076	288,431		288,431
NSF 1339412	47.074	465,541		465,541
NSF 1354791	47.000	22,912		22,912
NSF 1401777	47.041	60,455		60,455
NSF 1402880	47.041	7,000		7,000
NSF 1402880	47.041	35,026		35,026
NSF 1403403	47.041	61,216		61,216
NSF 1404488	47.049	90,371		90,371
NSF 1404771	47.041	91,725		91,725
NSF 1404771 REU R0112260	47.041	10,092		10,092
NSF 1404886	47.049	176,487		176,487
NSF 1405508	47.041	126,775		126,775
NSF 1405508 REU R0112245	47.041	(4,043)		(4,043)
NSF 1406578	47.070	282,789		282,789
NSF 1408607	47.000	51,060		51,060
NSF 1409739	47.070	104,799		104,799
NSF 1412289	47.049	112,776		112,776
NSF 1413603	47.049	47,299		47,299

(Continued)

BRIGHAM YOUNG UNIVERSITY

**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Federal Agency and Pass-Through Entity	CFDA Number	Direct Award	Pass-Through Award	Total Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
National Science Foundation (Continued):				
NSF 1417856	47.049	\$ 76,419	\$ -	\$ 76,419
NSF 1422831	47.070	105,188		105,188
NSF 1424682	47.050	127,281		127,281
NSF 1431454	47.076	4,955		4,955
NSF 1431754	47.075	1,357		1,357
NSF 1445014	47.074	1,085,624		1,085,624
NSF 1449370	47.000	20,351		20,351
NSF 1450398	47.000	12,191		12,191
NSF 1450398	47.000	31,119		31,119
NSF 1461219	47.049	29,658		29,658
NSF 1461219	47.049	91,807		91,807
NSF 1500376	47.049	132,184		132,184
NSF 1501187	47.074	12,980		12,980
NSF 1501198	47.074	628		628
NSF 1507095	47.049	114,046		114,046
NSF 1521468	47.000	72,136		72,136
NSF 1524606	47.075	54,539		54,539
NSF 1528022	47.070	154,098		154,098
NSF 1535654	47.041	43,516		43,516
NSF 1538447	47.041	106,458		106,458
NSF 1538447 REU R0112312	47.041	6,462		6,462
NSF 1538550	47.041	92,535		92,535
NSF 1539384	47.070	91,475		91,475
NSF 1540537	47.041	58,496		58,496
NSF 1540537 REU R0112281	47.041	9,024		9,024
NSF 1543559	47.041	138,785		138,785
NSF 1547110	47.000	147,145		147,145
NSF 1547110 REU R0112293	47.041	5,306		5,306
NSF 1557114	47.074	7,662		7,662
NSF 1561569	47.076	6,937		6,937
NSF 1561569 PSC R0112326	47.076	315		315
NSF 1562729	47.041	4,780		4,780
NSF 1564502	47.049	2,897		2,897
NSF 1601062	47.000	10,823		10,823
NSF 1603316	47.041	9,995		9,995
NSF 1606040	47.041	9,435		9,435
NSF 1607356	47.049	6,625		6,625
NSF 1610077	47.049	33,571		33,571
NSF 1626609	47.074	307,268		307,268
NSF 1632740	47.041	28,580		28,580
NSF 1650576	47.041	5,298		5,298
NSF CMMI-1408892	47.000	3,006		3,006
NSF ECCS-1055916	47.000	(2,186)		(2,186)
NSF IPP-1445428	47.041	(1,222)		(1,222)
NSF REU Supplement IIP-1067940	47.041	488		488
NSF ASU WAESO KMS0051-1-41/SUB	47.076		378	378
NSF ASU WAESO KMS0051-1-42/SUB	47.076		377	377
NSF ASU WAESO KMS0051-1-42/SUB	47.076		378	378
NSF ASU WAESO KMS0051-1-43/SUB	47.076		378	378

(Continued)

BRIGHAM YOUNG UNIVERSITY

SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Agency and Pass-Through Entity	CFDA Number	Direct Award	Pass-Through Award	Total Federal Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
National Science Foundation (Continued):				
NSF ASU WAESO KMS0051-1-43/SUB	47.076	\$ -	\$ 378	\$ 378
NSF ASU WAESO KMS0051-1-43/SUB	47.076		378	378
NSF Brown University 00000812	47.076		6,750	6,750
NSF Chief Dull Knife	47.000		9,848	9,848
NSF CU 1548200	47.078		32,637	32,637
NSF CUAHSI 1338606-006	47.050		37,794	37,794
NSF CUAHSI EAR-1248152	47.050		25,726	25,726
NSF Harvard 108075-5026901	47.076		17,091	17,091
NSF MAA 3-8-710-949	47.049		48,157	48,157
NSF NAU 1001968-1	47.075		(597)	(597)
NSF OSU AA-5-54654	47.074		238,343	238,343
NSF STTR Nano Composite 001	47.000		107,694	107,694
NSF STTR Wavetronix WVX STTR 2016-001	47.041		2,968	2,968
NSF UMich 3003724046	47.075		24,655	24,655
NSF UNCC 20140709-01-BYU	47.074		107,684	107,684
NSF USU 12008205	47.000		110,466	110,466
NSF USU 12037604	47.080		378,105	378,105
NSF UT UTA13-000948	47.050		786	786
National Science Foundation Total		<u>8,874,704</u>	<u>1,150,374</u>	<u>10,025,078</u>
Nuclear Regulatory Agency:				
NRC NRC-HQ-84-16-G-0008	77.008	<u>78,274</u>		<u>78,274</u>
Nuclear Regulatory Agency Total		<u>78,274</u>	<u>-</u>	<u>78,274</u>
Veterans Administration:				
VA 660-D64028 IPA Taylor	64.000	31,222		31,222
VA Medical Center	64.000	<u>9,389</u>		<u>9,389</u>
Veterans Administration Total		<u>40,611</u>	<u>-</u>	<u>40,611</u>
Research and Development Cluster Total		<u>20,845,308</u>	<u>7,607,934</u>	<u>28,453,242</u>
STUDENT FINANCIAL ASSISTANCE CLUSTER:				
Department of Education-Federal Direct Student Loans	84.268	46,235,854		46,235,854
Department of Education-Pell Grant Program	84.063	<u>50,148,308</u>		<u>50,148,308</u>
Student Financial Assistance Cluster Total		<u>96,384,162</u>	<u>-</u>	<u>96,384,162</u>
TOTAL FEDERAL EXPENDITURES		<u>\$ 117,229,470</u>	<u>\$ 7,607,934</u>	<u>\$ 124,837,404</u>

See notes to the supplementary schedule of expenditures of federal awards

(Concluded)

BRIGHAM YOUNG UNIVERSITY

NOTES TO THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2016

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, 2016. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended and does not present the financial position, changes in net assets, or cash flows of the University.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. FEDERAL LOANS PROGRAM

The University administers the Federal Direct Loan Program (including Direct Subsidized Loans, Direct Unsubsidized Loans, and Direct PLUS Loans), CFDA No. 84.268. The University is responsible for completing portions of the loan applications, verifying student eligibility, filing student confirmation reports, processing refunds, and disbursing loan proceeds. During the year ended December 31, 2016, the University authorized new loans under the Federal Direct Loan Program for a total of \$46,235,854.

4. PASS-THROUGH FUNDS

The University has subcontracted the following federal awards for the year ended December 31, 2016, as follows:

Federal Sponsor	CFDA Number	Federal Expenditures
Department of Agriculture:		
USDA ARS 58-2090-5-020	10.001	\$ 76,244
USDA FS 13-CA-11420004-149	10.600	66,250
USDA NIFA 2011-67009-20366	10.310	25,947
USDA NIFA 2015-67013-22915	10.310	63,385
USDA NRCS 69-3A75-14-61	10.912	<u>301,045</u>
Department of Agriculture Total		<u>532,871</u>
Department of Defense:		
DOD AFOSR FA9550-14-1-0113	12.800	38,510
DOD NSEP IIE 2340-BYU-5-FLAN-093-PO2	12.550	132,529
DOD NSEP IIE 2340-BYU-5-OS-CHN-103-PO3	12.550	412,984
DOD PEOSTRI W900KK-13-C-0026-1	12.100	40,349
DOD PEOSTRI W900KK-15-C-0028	12.100	<u>167,356</u>
Department of Defense Total		<u>791,728</u>
Department of Education		
ED T365Z120236	84.365Z	<u>83,467</u>
Department of Energy		
DOE LANL 257825	81.000	<u>16,431</u>
Department of Health and Human Services:		
DHHS NIH 1R01AG042611-01	93.866	64,009
DHHS NIH 1R01AI116989-01	93.855	346,852
DHHS NIH 1R01DA035958-01A1	93.279	189,130
DHHS NIH 1R01DC009616-01	93.000	62,035
DHHS NIH 1R01GM104972-01	93.859	118,546
DHHS NIH 1R21DK099619-01A1	93.847	101,597
DHHS NIH 7R21AI105656-03	93.855	106,529
DHHS NIH 7R21EY024734-03	93.867	<u>98,585</u>
Department of Health and Human Services Total		<u>1,087,283</u>

(Continued)

Federal Sponsor	CFDA Number	Federal Expenditures
Department of Homeland Security:		
DHS HSHQDC-13-C-B0052	97.000	\$ 24,144
DHS HSHQDC-15-C-B0056	97.000	<u>93,720</u>
Department of Homeland Security Total		<u>117,864</u>
National Aeronautics and Space Administration		
NASA NNX15AT29G	43.001	<u>343,657</u>
National Science Foundation:		
NSF 1148695	47.049	47,705
NSF 1161036	47.070	40,000
NSF 1220141	47.076	42,615
NSF 1241885	47.074	244,872
NSF 1339412	47.074	83,958
NSF 1354791	47.000	16,010
NSF 1408607	47.000	9,751
NSF 1445014	47.074	17,761
NSF 1500376	47.049	30,608
NSF 1543559	47.041	<u>30,000</u>
National Science Foundation Total		<u>563,280</u>
TOTAL SUBCONTRACTOR PAYMENTS		<u>\$3,536,581</u>

(Concluded)

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BRIGHAM YOUNG UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2016

SECTION I—SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. The independent auditors' report on the financial statements expressed an unmodified opinion.
2. No deficiencies were identified in internal control over financial reporting that were considered to be significant deficiencies or material weaknesses.
3. No instance of noncompliance considered material to the financial statements was disclosed by the audit.

Federal Awards

4. No deficiencies were identified in internal control over compliance with requirements applicable to major federal award programs that were considered to be significant deficiencies or material weaknesses.
5. The independent auditors' report on compliance for each major federal program expressed an unmodified opinion.
6. The audit disclosed no compliance findings required to be reported by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
7. The University's major program was:

Name of Federal Program or Cluster	CFDA Number
Student Financial Assistance Cluster:	
Federal Direct Student Loans	84.268
Pell Grant Program	84.063

8. A threshold of \$3,000,000 was used to distinguish between Type A and Type B programs as those terms are defined in the Uniform Guidance.
9. The University did qualify as a low-risk auditee as that term is defined in the Uniform Guidance.

PART II—FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS SECTION

None.

PART III—FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

None.

BRIGHAM YOUNG UNIVERSITY

**SCHEDULE OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

None.