

Youngstown State University
Schedule of Expenditures of Federal Awards

June 30, 2012

Program Title	CFDA #	Pass Through Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Expenditures	Total Expenditures
Department of Commerce (DOC)						
Congressionally Identified Awards and Projects						
Pass-Through Entity Consortium for Oceanographic Research and Applied Scientific Research	11.469	NA06SEC4690002	-	-	15,242	15,242
Total Department of Commerce (DOC)			-	-	15,242	15,242
Department of Defense (DOD)						
Basic Scientific Research						
Pass-Through Entity Army Research Lab	12.431	W911NF-10-2-0090	406,248	-	-	406,248
Basic, Applied, and Advanced Research in Science and Engineering	12.630	W9132T-09-2-0019	266	-	-	266
Total Department of Defense (DOD)			406,514	-	-	406,514
Department of Housing and Urban Development (HUD)						
Community Development Block Grants/Entitlement Grants						
Pass-Through Entity Youngstown Community Development Agency	14.218	B-11-MC-39-0023	-	-	24,849	24,849
Emergency Solutions Grant Program	14.231	S-11-MC-39-0023	-	-	19,694	19,694
Pass-Through Entity Youngstown Community Development Agency	14.235		-	-	76,493	76,493
Supportive Housing Program	14.235		-	-	76,493	76,493
Homelessness Prevention and Rapid Re-Housing Program - ARRA Funding	14.257	S-09-MY-39-0023	-	-	18,709	18,709
Total Department of Housing and Urban Development (HUD)			-	-	139,745	139,745
Department of Justice (DOJ)						
Community Capacity Development Office						
Community Capacity Development Office	16.595		-	-	217,291	217,291
Total Department of Justice (DOJ)			-	-	217,291	217,291
Department of Labor Employment and Training Administration						
WIA Youth Activities						
Pass-Through Entity Trumbull County Department of Job and Family Services	17.259	3073-2	-	-	2,736	2,736
Total Department of Labor Employment and Training Administration			-	-	2,736	2,736
Department of Transportation (DOT)						
University Transportation Centers Program						
University Transportation Centers Program	20.701		413,350	-	-	413,350
Total Department of Transportation (DOT)			413,350	-	-	413,350
National Aeronautics and Space Administration (NASA)						
Aerospace Education Services Program						
Aerospace Education Services Program	43.001		-	-	5,108	5,108
Aerospace Education Services Program	43.001		24,059	-	-	24,059
Total National Aeronautics and Space Administration (NASA)			24,059	-	5,108	29,167
National Science Foundation (NSF)						
Engineering Grants						
Engineering Grants	47.041		18,821	-	-	18,821
Mathematical and Physical Sciences						
Mathematical and Physical Sciences	47.049		70,979	-	-	70,979
Mathematical and Physical Sciences						
Pass-Through Entity Ohio State University	47.049	CHE-05322560	322	-	-	322
Pass-Through Entity Harold Washington College	47.049	CIIIE-0629174	13,131	-	-	13,131
Pass-Through Entity Case Western Reserve University	47.049	DMR-0423914	17,445	-	-	17,445
Biological Sciences						
Biological Sciences	47.074		60,778	-	-	60,778
Education and Human Resources						
Education and Human Resources	47.076		-	-	75,954	75,954
International Science and Engineering (OISE)						
Pass-Through Entity US Civilian Research & Development Foundation	47.079	RUC1-2989-ST-10	3,039	-	-	3,039
Trans-NSF Recovery Act Research Support - ARRA Funding						
Trans-NSF Recovery Act Research Support - ARRA Funding	47.082		36,861	-	-	36,861
Trans-NSF Recovery Act Research Support - ARRA Funding						
Pass-Through Entity Ohio University	47.082	UT15760	-	-	20,981	20,981
Total National Science Foundation (NSF)			221,376	-	96,935	318,311
Small Business Administration (SBA)						
Small Business Development Center						
Pass-Through Entity Small Business Development Centers of Ohio	59.037	N/A	-	-	124,191	124,191
Total Small Business Administration (SBA)			-	-	124,191	124,191
Department of Energy						
Emission Control Research and Development						
Pass-Through Entity National Energy Technology Laboratory	81.UNK	DE-FE0004000	72,685	-	-	72,685
Conservation Research and Development						
Conservation Research and Development	81.086		483,964	-	-	483,964
Renewable Energy Research and Development						
Renewable Energy Research and Development	81.087		472,523	-	-	472,523
Electricity Delivery and Energy Reliability, Research, Development and Analysis						
Pass-Through Entity University of Minnesota - ARRA Funding	81.122	DE-OE0000427	14,306	-	-	14,306
Total Department of Energy			1,043,478	-	-	1,043,478
Department of Education (DOE)						
Federal Supplemental Educational Opportunity Grants						
Federal Supplemental Educational Opportunity Grants	84.007		-	476,466	-	476,466
Federal Work Study Program						
Federal Work Study Program	84.033		-	582,275	-	582,275
Federal Perkins Loan Program (see Note 2)						
Federal Perkins Loan Program (see Note 2)	84.038		-	2,677,590	-	2,677,590

Youngstown State University
Schedule of Expenditures of Federal Awards

June 30, 2012

Program Title	CFDA #	Pass Through Number	Research and Development Cluster	Student Financial Assistance Cluster	Other Expenditures	Total Expenditures
TRIO - Upward Bound	84 047		-	-	249,064	249,064
Career and Technical Education - Basic Grants to States						
Pass-Through Entity Ohio Board of Regents	84 048	V048A110035-11B	-	-	13,399	13,399
Federal Pell Grant Program	84 063		-	29,926,831	-	29,926,831
Fund for the Improvement of Postsecondary Education	84 116Z		-	-	83,059	83,059
Business and International Education Projects	84 153A		-	-	28,577	28,577
Federal Direct Student Loans (see Note 2)	84 268		-	88,900,420	-	88,900,420
Academic Competitiveness Grants	84 375		-	650	-	650
College Access Challenge Grant Program						
Pass-Through Entity NEO Council on Higher Education	84.378A	N/A	-	-	20,003	20,003
Twenty-First Century Community Learning Centers						
Pass-Through Entity State of Ohio Department of Education	84.287	USAS 599	-	-	592,445	592,445
Pass-Through Entity Youngstown City Schools	84.287	S287C050035	-	-	135,795	135,795
Total Department of Education (DOE)			-	122,564,232	1,122,342	123,686,574
Department of Health and Human Services						
Nurse Anesthetist Traineeships	93.124		-	-	21,908	21,908
Disabilities Prevention	93.184		-	-	51,953	51,953
Advanced Nursing Education Traineeships	93.358		-	-	17,110	17,110
Stephanie Tubbs Jones Child Welfare Services Program						
Pass-Through Entity State of Ohio DoJFS	93.645	G-89-06-1249	-	-	5,704	5,704
Foster Care-Tile IV-E						
Pass-Through Entity State of Ohio DoJFS	93.658	G-89-06-1249	-	-	65,814	65,814
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		39,949	-	-	39,949
Child Health and Human Development Extramural Research						
Pass-Through Entity University of Pittsburgh Medical Center	93.865	0003193	10,041	-	-	10,041
Total Department of Health and Human Services			49,990	-	162,489	212,479
Corporation for National and Community Service						
Learn and Serve America School and Community Based Programs						
Pass-Through Entity Youngstown City Schools	94.004	N/A	-	-	4,961	4,961
Learn and Serve America Higher Education						
Pass-Through Youngstown City Schools	94.005	N/A	-	-	2,000	2,000
Total Corporation for National and Community Service			-	-	6,961	6,961
Corporation for Public Broadcasting (CPB)						
CPB Community Service Grant FY11						
Pass-Through Corporation for Public Broadcasting	99.UNK	N/A	-	-	127,727	127,727
American Archive Content Inventory Project						
Pass-Through Corporation for Public Broadcasting	99.UNK	14224	-	-	172	172
Total Corporation for Public Broadcasting (CPB)			-	-	127,899	127,899
Total Federal Expenditures			\$ 2,158,767	\$ 122,564,232	\$ 2,020,939	\$ 126,743,938

N/A - Pass Through number is not available

YOUNGSTOWN STATE UNIVERSITY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2012

Note 1 – Basis of Accounting

This schedule includes the federal awards activity of Youngstown State University and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. Catalog of Federal Domestic Assistance (CFDA) numbers are presented for those programs for which such numbers were available. All programs are presented by federal agency. Pass-through programs are also presented by the entity through which the University received the federal award.

Note 2 – Loans

Federal Direct Loan Program

The University participates in the Federal Direct Student Loan Program (84.268). The University originates but does not provide funding for Federal Direct Loans (FDSL). The \$88,900,420 presented on the Schedule of Expenditures of Federal Awards represents the value of new FDSL processed by the University for the year ended June 30, 2012.

Federal Perkins Loan Program

The \$2,677,590 presented on the Schedule of Expenditures of Federal Awards for the Federal Perkins Loan Program (84.038) represents the outstanding balance of loans for which the government imposes continuing compliance requirements. New loans and the administrative cost allowance disbursed under the Federal Perkins Loan Program for the fiscal year ended June 30, 2012 totaled \$372,140.

REPORT OF INDEPENDENT AUDITORS 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 Trustees
Youngstown State University
Youngstown, Ohio

We have audited the financial statements of the business-type activities and discretely presented component unit of Youngstown State University (the “University”) as of and for the year ended June 30, 2012, and have issued our report thereon dated the same date as this report. Our report includes a reference to other auditors. We conducted our audit in accordance with 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. Other auditors audited the financial statements of the Youngstown State University Foundation, as described in our report on Youngstown State University’s financial statements. The financial statements of the Youngstown State University Foundation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the University is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the University’s internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of University’s internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of 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*.

We noted certain matters that we reported to management of the University in a separate letter dated October 12, 2012.

This report is intended solely for the information and use of management, the Board of Trustees, others within the entity, the State of Ohio Office of the Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Crowe Horwath LLP

Columbus, Ohio
October 12, 2012

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133

To the Board of Trustees
Youngstown State University
Youngstown, Ohio

Compliance

We have audited Youngstown State University's (the "University") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2012. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

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 OMB Circular A-133. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the University's compliance with those requirements.

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 June 30, 2012.

Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

We noted certain matters that we reported to management of the University in a separate letter dated October 12, 2012.

This report is intended solely for the information and use of the Board of Trustees, management, the Office of the Auditor of State of Ohio, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Crowe Horwath LLP

Columbus, Ohio
October 12, 2012

YOUNGSTOWN STATE UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2012

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified not considered to be material weaknesses?

_____ Yes X None Reported

Noncompliance material to financial statements noted?

_____ Yes X No

Type of auditor's report issued on compliance for major programs: Unqualified

Federal Awards

Internal Control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiencies identified not considered to be material weaknesses?

_____ Yes X None Reported

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?

_____ Yes X No

YOUNGSTOWN STATE UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.) FOR THE YEAR ENDED JUNE 30, 2012

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
	Student Financial Aid Cluster:
84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan Program
84.063	Federal Pell Grant Program
84.268	Federal Direct Loans Program

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Findings

There were no findings for the year ended June 30, 2012.

Section III - Federal Award Findings

There were no findings for the year ended June 30, 2012.

Section IV - Prior Year Audit Findings

There were no findings for the year ended June 30, 2011.



YOUNGSTOWN STATE UNIVERSITY