

UNIVERSITY OF GEORGIA

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UNIVERSITY OF GEORGIA RESEARCH FOUNDATION, INC.
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Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
University of Georgia Research Foundation, Inc.
Athens, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the University of Georgia Research Foundation, Inc.'s (the "Foundation") compliance with the types of compliance requirements as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Foundation's major federal programs for the year ended June 30, 2022. The Foundation'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 Foundation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Foundation 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 Foundation'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 Foundation'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 Foundation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Foundation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Foundation'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 Foundation'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 Foundation'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 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 require

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.

Handwritten signature of Kenneth A. ...

Augusta, Georgia
February 13, 2023, except for paragraph entitled **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance** as to which the date is September 19, 2022

**UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2022

Project Name	Identifying Number	ALN #	Total Federal
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UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

Cluster/ Agency	Program	Project Name	Identifying Number	ALN #	Total Federal Expenditures	Amount Provided to Subrecipients
Grants for Agricultural Research, Special Research Grants						
Pass-Through from:						
	Mississippi State University	Investigating The Epidemiology Of Edwardsiella Pisc	3227253216731008FR201	10.200	5,468.40	5,468.40
				10.200 Total	5,468.40	5,468.40
Payments to Agricultural Experiment Stations Under the Hatch Act						
Pass-Through from:						
	University of Guam	Evaluation Of Corynespora Cassicola Isolates For Su	20645	10.203	2,399.16	2,399.16
				10.203 Total	2,399.16	2,399.16
Higher Education – Graduate Fellowships Grant Program						
Direct Awards						
				10.210	158,137.53	158,137.53
				10.210 Total	158,137.53	158,137.53
Small Business Innovation Research						
Pass-Through from:						
	Agrospheres, Inc	Efficacy Of Agrospheres Technology For Disease Manag	AWD00013746	10.212	17,262.00	16,152.04
	Oyster Seed Holdings, Inc.	A Novel Approach To Increasing And Stabilizing Bival	NA	10.212	6,921.76	6,426.89
				10.212 Total	24,183.76	22,578.93
Sustainable Agriculture Research and Education						
Direct Awards						
				10.215	6,567,956.72	6,424,934.66
Pass-Through from:						
	Auburn University	Regional Educational Campaign For High Tunnel Vegeta	20ACES378694UGRF	10.215	1,126.79	1,102.27
	Clemson University	Incorporating Natural, Non-Toxic Arthropod Resistant	21552152013485	10.215	55,307.41	54,221.25
	University of Florida	Enhancing Hedgerow Systems In Fruit Tree Production	SUB00002347	10.215	28,818.64	28,192.22
	University of Guam	Fungal Leaf Spots: Field, Lab, And Online Tutorial F	RCUOG-2021-01	10.215	2,045.11	2,000.66
				10.215 Total	6,655,254.67	6,510,451.06
1890 Institution Capacity Building Grants						
Direct Awards						
				10.216	29,333.30	27,447.14
Pass-Through from:						
	Fort Valley State University	Developing High-Throughput Phenotyping Capacity At F	CANFVSU-19-064	10.216	19,326.36	18,125.88
	University of Maryland Eastern Shore	Development Of Nutritionally Enhanced-Corn Dried	NIFA520814UOG	10.216	54,294.51	50,922.06
				10.216 Total	102,954.17	96,495.08
Higher Education - Institution Challenge Grants Program						
Direct Awards						
				10.217	32,261.25	30,326.66
Pass-Through from:						
	University of Arkansas/Fayetteville	Graduate Education At The Nexus Of Global Horticul	UAAES9144403	10.217	2,084.06	1,950.05
				10.217 Total	34,345.31	32,276.71
Biotechnology Risk Assessment Research						
Pass-Through from:						
	University of Minnesota	Isolating Off-Target Crispr/Cas9 Changes In Soybean	H007771001	10.219	45,968.52	43,012.66
				10.219 Total	45,968.52	43,012.66
Extension Collaborative on Immunization Teaching & Engagement						
Pass-Through from:						
	Extension Foundation	Excite: Extension Collaboration On Immunization, Tea	EXC1-2021-2071	10.229	9,363.89	8,858.79
	Extension Foundation	Excite: Building Vaccine Confidence In 24, g35e n c y r a n t s				
Direct Awards						

UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

<u>Cluster/ Agency</u>	<u>Program</u>	<u>Project Name</u>	<u>Identifying Number</u>	<u>ALN #</u>	<u>Total Federal Expenditures</u>	<u>Amount Provided to Subrecipients</u>
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**UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2022

Cluster/	Project Name	Identifying Number	ALN #	Total Federal Expenditures	Amount Provided to Subrecipients
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UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

Cluster/ Agency	Program	Project Name	Identifying Number	ALN #	Total Federal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF THE INTERIOR						
Fish, Wildlife and Plant Conservation Resource Management						
Pass-Through from:						
	University of California/Davis	Award - Nfwf: Head-Starting Tortoises And Raven Pred	A204249S001	15.231	65,097.80	62,177.57
				15.231 Total	65,097.80	62,177.57
National Landscape Conservation System						
Pass-Through from:						
	University of California/Davis	Blm: Size-Dependent Survival And The Impact Of Raven	A21-1429-S001	15.248	21,193.67	20,507.49
				15.248 Total	21,193.67	20,507.49
FISH & WILDLIFE CLUSTER						
Sport Fish Restoration						
Pass-Through from:						
	Ga Department of Natural Resources	Examining Movement Dynamics, Life History Attributes	NA	15.605	20,459.41	19,796.96
				15.605 Total	20,459.41	19,796.96
Wildlife Restoration and Basic Hunter Education						
Pass-Through from:						
	Ga Department of Natural Resources	Test: Incorporating Structured Decision Making And A	NA	15.611	7,188.75	7,188.75
	Ga Department of Natural Resources	Temporary Immobilization Of White-Tailed Deer	NA	15.611	46,562.77	45,055.17
	Ga Department of Natural Resources	Wild Turkey Ecology In The Georgia Piedmont, Phase 2	NA	15.611	313,836.64	303,675.24
	Ga Department of Natural Resources	Determining Hunting Lease Rates In Georgia	NA	15.611	12,299.30	11,901.03
	Ga Department of Natural Resources	Customized Deer Management For Residential Communiti	NA	15.611	34,908.25	33,801.30
	Ga Department of Natural Resources	Impacts Of Rabbit Hunting On Northern Bobwhite Demog	4620897721626560	15.611	(6,017.92)	(5,818.48)
	Ga Department of Natural Resources	Cesu: Implications Of Mid-Rotation Pine Plantation T	AGREEMENT	15.611	7,568.29	7,323.23
	Ga Department of Natural Resources	Survival, Cause-Specific Mortality, And Spatial Ecol	AGREEMENT	15.611	30,598.52	29,607.64
	State of Indiana	Effects Of Harvest And Habitat Condition On Northern	39843	15.611	154,312.87	150,004.14
	State of Indiana	Efficacy Of Song Meters For Statewide Grassland Bird	48665	15.611	34,993.69	34,001.57
	State of Oklahoma	Northern Bobwhite Population Health Monitoring In Ok	F19AF00287 W204R1	15.611	(4,122.78)	(4,023.19)
				15.611 Total	632,128.38	612,716.40
FISH & WILDLIFE CLUSTER Total					652,587.79	632,513.36
Cooperative Endangered Species Conservation Fund						
Direct Awards						
				15.615	1,025.71	992.47
Pass-Through from:						
	Ga Department of Natural Resources	Assessing Status Of Aquatic Species In The Conasaug	NA	15.615	(26.09)	(25.21)
	Ga Department of Natural Resources	Assessing Persistence Of Federally Listed Species In	NA	15.615	22,968.28	22,206.60
	Ga Department of Natural Resources	Assessing Status Of Aquatic Species In The Conasauga	NA	15.615	9,530.53	9,214.49
				15.615 Total	33,498.43	32,388.35
Wildlife Conservation and Restoration						
Pass-Through from:						
	Ga Department of Natural Resources	An Adaptive Management Framework For Robust Redhorse	AGREEMENT	15.625	3,387.92	3,387.92
				15.625 Total	3,387.92	3,387.92
Multistate Conservation Grant						
Direct Awards						
				15.628	81,465.51	78,513.76
				15.628 Total	81,465.51	78,513.76
Coastal						
Pass-Through from:						
	Longleaf Alliance Inc	Restoring And Enhancing Longleaf Pine And Associated	32.2019.02.00	15.630	4,222.24	4,082.20
	Longleaf Alliance Inc (6A)TJ7A	Uur Uut				

UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

Cluster/ Agency	Program	Project Name	Identifying Number	ALN #	Total Federal Expenditures	Amount Provided to Subrecipients
	Fish and Wildlife Coordination and Assistance					
	Direct Awards			15.664	46,516.56	45,010.44
				15.664 Total	46,516.56	45,010.44
	Cooperative Ecosystem Studies Units					
	Direct Awards			15.678	111,979.35	108,353.56
				15.678 Total	111,979.35	108,353.56
	Mexican Wolf Recovery					
	Direct Awards			15.680	43,688.58	42,274.18
				15.680 Total	43,688.58	42,274.18
	Assistance to State Water Resources Research Institutes					
	Pass-Through from:					
	Ga Institute of Technology	State Water Resources Research Institute Program - F	AWD-100844-G14	15.805	3,911.48	3,911.48
	Ga Institute of Technology	High Throughput Screening Of Priming Conditions To E	AWD102507G4	15.805	87,830.79	86,095.00
	Ga Institute of Technology	Changing Flood Dynamics In Southeastern Rivers: Cons	AWD-002892-G1	15.805	19,007.83	17,785.62
	Ga Institute of Technology	Assessing Dissolved Oxygen Concentrations In The Con	AWD-002892-G3	15.805	13,650.84	13,650.84
	Ga Institute of Technology	Monitoring And Modeling Expanding Risk Of Hydrilla,	AWD003243G1	15.805	16,306.84	16,306.84
	Ga Water Resources Instit.	Developing A Species Distribution Model For Aetoktho	AWD-002892-G4	15.805	10,251.58	10,251.58
				15.805 Total	150,959.36	148,001.36
	U.S. Geological Survey Research and Data Collection					
	Direct Awards			15.808	413,812.94	400,852.47
				15.808 Total	413,812.94	400,852.47
	Cooperative Research Units					
	Direct Awards			15.812	159,460.89	155,174.84
				15.812 Total	159,460.89	155,174.84
	Native American Graves Protection and Repatriation Act					
	Direct Awards			15.922	65,563.47	61,868.17
				15.922 Total	65,563.47	61,868.17
	Cooperative Research and Training Programs – Resources of the National Park System					
	Direct Awards			15.945	415,311.21	401,988.31
				15.945 Total	415,311.21	401,988.31
	Emergency Supplemental Historic Preservation Fund					
	Pass-Through from:					
	Ga Department of Natural Resources	Geographic Information Systems And Computer Modelin	46200341200005	15.957	29,061.00	29,061.00
				15.957 Total	29,061.00	29,061.00
				DEPARTMENT OF THE INTERIOR Total	2,791,419.11	2,702,691.63
DEPARTMENT OF JUSTICE						
	OVW Research and Evaluation Program					
	Direct Awards			16.026	35,023.99	33,944.54
				16.026 Total	35,023.99	33,944.54
	Crime Victim Assistance/Discretionary Grants					
	Pass-Through from:					
	Equal Justice Works	Crime Victims Justice Corps Fellowship	2018CVJC	16.582	(68.88)	(68.88)
				16.582 Total	(68.88)	(68.88)
	Opioid Affected Youth Initiative					
	Pass-Through from:					

**UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED JUNE 30, 2022

Cluster/ Agency	Program	Project Name	Identifying Number	ALN #	Total Federal Expenditures	Amount Provided to Subrecipients
DEPARTMENT OF STATE						
Academic Exchange Programs - Undergraduate Programs						
Pass-Through from:						
International Rsch & Exch Bd		Uga Mandela Washington Fellows Institute (Renewal Pr	198803	19.009	63,989.21	63,464.56
International Rsch & Exch Bd		Mandela Washington Fellowship Program 2022	SECAGD21CA3082	19.009	21,044.42	19,858.29
International Rsch & Exch Bd		Mandela Washington Fellowship Program 2022	SECAGD21CA3082	19.009	9,865.71	9,490.74
World Learning Inc.		Capacity Building For U.S. Study Abroad: Global Geor	CBSA18-UGA01	19.009	6,480.00	6,375.68
				19.009 Total	101,379.34	99,189.27
Environmental and Scientific Partnerships and Programs						
Pass-Through from:						
Ocean Conservancy		Cap In Vietnam With Ocean Conservancy	N/A	19.017	8,603.65	8,217.70
VentureWell		Global Innovation Through Science And Technology (Gi	23961	19.017	50,690.50	50,690.50
				19.017 Total	59,294.15	58,908.20
International Programs to Combat Human Trafficking						
Direct Awards						
				19.019	4,152,593.16	4,040,620.62
				19.019 Total	4,152,593.16	4,040,620.62
Public Diplomacy Programs						
Direct Awards						
				19.040	352,201.96	347,127.07
				19.040 Total	352,201.96	347,127.07
AEECA/ESF PD Programs						
Direct Awards						
				19.900	159,035.61	157,004.97
				19.900 Total	159,035.61	157,004.97
Export Control and Related Border Security						
Direct Awards						
				19.901	431,502.34	420,809.02
				19.901 Total	431,502.34	420,809.02
				DEPARTMENT OF STATE Total	5,256,006.56	5,123,659.15

UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

Cluster/ Agency	Program	Project Name	Identifying Number	ALN #	Total Federal Expenditures	Amount Provided to Subrecipients
NATIONAL ENDOWMENT FOR THE ARTS						
	Promotion of the Arts Grants to Organizations and Individuals					
	Direct Awards					
				45.024	7,496.38	7,073.85
	Pass-Through from:					
	Arts Midwest	Can'T We Talk About Something More Pleasant? - Big R	26699	45.024	4,020.17	3,839.83
	South Arts	Performing Arts Center - Performing Arts Touring	5832	45.024	4,500.00	4,500.00
				45.024 Total	16,016.55	15,413.68
				NATIONAL ENDOWMENT FOR THE ARTS Total	16,016.55	15,413.68
NATIONAL ENDOWMENT FOR THE HUMANITIES						
	Promotion of the Humanities Division of Preservation and Access					
	Direct Awards					
				45.149	43,632.16	43,632.16
				45.149 Total	43,632.16	43,632.16
	Promotion of the Humanities Fellowships and Stipends					
	Direct Awards					
				45.160	(18,130.85)	(18,130.85)
				45.160 Total	(18,130.85)	(18,130.85)
	Promotion of the Humanities Research					
	Pass-Through from:					

UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

Cluster/ Agency	Program	Project Name	Identifying Number	ALN #	Total Federal Expenditures	Amount Provided to Subrecipients
	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis					
	Direct Awards			81.214	5,703,240.23	5,388,303.10
				81.214 Total	5,703,240.23	5,388,303.10
	Department of Energy Other Financial Assistance					
	Direct Awards			81.999	49,097.93	45,492.85
	Pass-Through from:					
	Albany State University	Monitoring Tritiated Water Transport By Soil Microbi	SUB20203UGRF	81.999	16,956.38	16,000.67
	Battelle Memorial Institute	Reinforcing International Nonproliferation Norms And	607646	81.999	1,193.86	1,106.20
	Battelle Savannah River Alliance, LLC	Travel Bsra Board Of Directors - Topr 582220	NA	81.999	135.48	129.41
	Battelle Savannah River Alliance, LLC	Subject Matter Experts (Sme) In Regulatory And Polic	TOA # 0000547765	81.999	47,933.51	

UNIVERSITY OF GEORGIA RESEARCH FOUNDATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

UNIVERSITY OF GEORGIA RESEARCH FOUNDATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
• Material weakness(es) identified?	<u> </u> yes	<u> X </u> no	
• Significant deficiency(ies) identified?	<u> </u> yes	<u> X </u> none reported	
Noncompliance material to financial statements noted?	<u> </u> yes	<u> X </u> no	

Federal Awards

Internal control over major federal programs:			
• Material weakness(es) identified?	<u> </u> yes	<u> X </u> no	
• Significant deficiency(ies) identified?	<u> </u> yes	<u> X </u> none reported	
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2CFR Section 200.516(a)?	<u> </u> yes	<u> X </u> no	

Identification of Major Programs

The programs tested as major programs of the University of Georgia Research Foundation, Inc. included:

<u>ALN #</u>	<u>Name of Federal Program</u>
Listed by Assistance Listing # on the Schedule	Research and Development Cluster

The dollar threshold for Type A programs was \$3,000,000.

The University of Georgia Research Foundation, Inc. qualified as a low-risk auditee.

Section II. Findings in Relation to the Audit of the Financial Statements

None reported for the year ended June 30, 2022.

Section III. Federal Award Findings and Questioned Costs

None reported for the year ended June 30, 2022.

Section IV. Prior Year Findings

There were no prior year findings reported.