



LEES Chartered Certified Accountants
and Registered Auditors (#0361133)

Karolinska Institutet

Review of NIH Projects for Federal Compliance

1 January 2021 to 31 December 2021



Karolinska Institutet

June 2023

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1. INTRODUCTION

1.1 Letter of Instruction

In accordance with Karolinska Institutet's written instructions dated 18 August 2022, we have conducted a review of arrangements for effective management of research grants from the United States National Institutes of Health.

1.2 Scope of Work and Limitations

Our work focused on the areas specified by Appendix XI – "Compliance Supplement" of Section 2 of the United States Code of Federal Regulations – pt. 200 (2 CFR 200). The management of the Institutet is responsible for the Institutet's compliance with these requirements. We have conducted programme specific audits to test the following:

- The integrity of the financial statements;
- The effectiveness of the internal control structure, including controls over the grants;
- Compliance with the terms and conditions of the grants and other agreements; and
- Follow up of prior audit findings.

The scope of our work has been limited both in terms of the areas and operations which we reviewed, and the extent to which we have reviewed them. There may be matters, other than those noted in this report, which may be relevant in the context of the report and which a wider scope might uncover.

The engagement was performed in accordance with the International Standard on Related Services 4400 "Engagements to Perform Agreed-upon Procedures Regarding Financial Information" and with applicable national standards.

This report is made solely to Karolinska Institutet for the purpose of certifying certain costs claimed and may not be relied upon for any other purpose whatsoever. To the fullest extent permitted by law, we do not accept nor assume responsibility to anyone (including the funding body) other than Karolinska Institutet for this report, or the opinions we have formed.

Our work was carried out remotely for the 2021 audit.

1.3 Limitation of Liability

We draw your attention to the limitation of liability clauses in our engagement letter.

1.4 Forms of Report

For convenience, this report may be made available in electronic as well as hard copy format. Multiple copies and versions of this report may exist in different media. In case of any discrepancy, the final hard copy should be regarded as definitive.

1.5 Confidentiality

This report is confidential and has been prepared exclusively for Karolinska Institutet.

1.6 General

The report is issued on the understanding that all matters, financial or otherwise, have been drawn to our attention and which may have an impact on our report up to the date of signature.

2. EXECUTIVE SUMMARY

2.1 Inherent Risk of Karolinska Institutet

This Single Audit on NIH projects is part of a series of activities undertaken at the Institutet to ensure that research funding is effectively managed and controlled. The Institutet's dedicated "Research Support" office aims to help researchers manage research funding from a variety of sources. Numerous internal and external audits have been performed at the Institutet, with no material weaknesses identified.

2.2 Testing Sample & Sample Size

We have assessed Karolinska Institutet to be an overall "low-risk" assignment on the basis that NIH reviews have been carried out previously, with no significant findings. Karolinska Institutet's expenditure on active NIH federal awards for 2021 totalled \$5,299,225.48 across 40 projects (Appendix B). Of this, 8 projects were chosen for expenditure sampling. Expenditure was sampled totalling \$2,755,835.64 (52%) in accordance with Uniform Guidance pt. 200 (2 CFR 200).

2.3 Single Audit Compliance Requirements

Uniform Guidance compliance covers fourteen key areas, some of which cannot be entirely applied to Karolinska Institutet as an organisation foreign to the US, and subject to Swedish and EU legislation. Each area is summarised below:

	Compliance Requirement	Internal Controls Testing	Compliance Testing
A	Activities Allowed or Unallowed	✓ (Satisfactory)	✓ (Satisfactory)
B	Allowable Costs/Cost Principles	✓ (Satisfactory)	✓ (Satisfactory)
C	Cash Management	✓ (Satisfactory)	✓ (Satisfactory)
D	[Reserved]	N/A – Reserved for possible future compliance	
E	Eligibility	✓ (Satisfactory)	✓ (Satisfactory)
F	Equipment & Real Property Management	✓ (Satisfactory)	✓ (Satisfactory)
G	Matching, Level of Effort, Earmarking	N/A – Not relevant for these awards	
H	Period of Availability of Federal Funds	✓ (Satisfactory)	✓ (Satisfactory)
I	Procurement & Suspension & Debarment	✓ (Satisfactory)	✓ (Satisfactory)
J	Programme Income	N/A – No such income	
K	[Reserved]	N/A – Reserved for possible future compliance	
L	Reporting	✓ (Satisfactory)	✓ (Satisfactory)
M	Sub-recipient Monitoring	✗ (Recommendations Made)	
N	Special Tests & Provisions	N/A – No such tests with these awards	

2.4 Findings & Questioned Costs

We noted 5 advisory findings totalling \$10,189.24, during our review of the grants (Section 6). Karolinska Institutet will action these findings as agreed in Section 6.

2.5 Conclusion

Karolinska Institutet's financial statements are subject to annual review by its external auditors, The Swedish National Audit Office. In 2021 an unqualified opinion was issued.

We reviewed the internal controls in place over Karolinska Institutet relating to grant funding and note there are no material weaknesses to report.

On the basis of our testing of a sample of projects, and management assertions, Karolinska Institutet has complied with the Uniform Guidance in respect of grants from United States National Institutes of Health in the period 1 January 2021 to 31 December 2021.

Lee

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20 June 2023



For Karolinska Institutet:

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**Karolinska
Institutet**

3. INHERENT RISK OF KAROLINSKA INSTITUTET

3.1 Research Support Office

Karolinska Institutet has a dedicated Research Support Office which aims to help researchers manage research funding from a variety of sources.

The Office is responsible for all internal and external reporting on the financial aspects of research, including supporting Principal Investigators in meeting financial assurance requirements. The Office acts as an independent function ensuring financial separation of duties between themselves and the researchers where project delivery takes place.

The Office is separated into several divisions, including the Grants Management Office, responsible for the day-to-day Post-Award financial management of grants, and the Compliance and Data Office who take an institutional role in central policies and regulatory Compliance. Karolinska Institutet have dedicated staff devoted to US grant compliance, and regularly attend training in US grants compliance to ensure continued conformity to regulations.

3.2 Research at Karolinska Institutet

Karolinska Institutet accounts for the single largest share of all academic medical research conducted in Sweden. Research activities span the entire medical field, from basic experimental research to patient-oriented research and global health. The Nobel Assembly at the Karolinska Institutet awards the Nobel Prize in Physiology or Medicine.

The Institutet has over 45 official research centres, including 4 National and International Research Centres of excellence:

- National Centre for Suicide Research and Prevention, NASP
- International Neuroinformatics Coordinating Facility, INCF
- Karolinska Comprehensive Cancer Centre
- Centre of Excellence for Sustainable Health

The Institutet's activities are dominated by research activities, and they comprise approximately 84 per cent of total turnover.

3.3 Project Income

At the end of 2021, Income related to competitive projects across the whole Institutet was 3,349,692,000 SEK (approx. \$370m) per appendix A.

4. TESTING SAMPLE & SAMPLE SIZE

4.1 Overall Risk Assessment

2 CFR 200 subpart F requires that any US organisation that expends \$750,000 or more per year in US Federal grants be subject to an audit under both 2 CFR 200 and the Generally Accepted Government Auditing Standards (GAGAS).

As a foreign institution, subpart F of 2 CFR 200 is not applicable to Karolinska Institutet (§200.101), and as such a review of US grants is not a mandatory requirement.

However, Karolinska Institutet's expenditure on awards from the Department of Health and Human Services (DHHS) in 2021 is above the necessary threshold (\$750,000) for a mandatory review of grants from this agency as stated in 45 CFR 75.

Karolinska Institutet has opted to undertake a Single Audit in respect of their grants from only their NIH projects, as opposed to all US Federal Agencies, in accordance with 2 CFR 200 Subpart F.

We have assessed Karolinska Institutet to be a "low-risk" assignment as it has previously been subject to Single Audits, and no significant findings were identified during the 2020 audit.

A Schedule of Expenditures of NIH Awards is included in Appendix B which details the amount expended on each award throughout 2021.

4.2 Sample Size

In accordance with §200.518 of 2 CFR 200, we have identified and audited Karolinska Institutet's DHHS awards on the basis that all awards have been made under the Research and Development Cluster. We are therefore required to test a minimum sample of 20% of Federal grants relating to the financial year 1 January 2021 to 31 December 2021. In the year of review, there were 40 active projects across the Institutet with a total expended of \$5,299,224.48 (Appendix B). From this, 8 projects with expenditure totalling \$3,089,736.92 were chosen for expenditure sampling. Expenditure was sampled totalling \$2,755,835.64 (89.2%) in accordance with Uniform Guidance pt. 200 (2 CFR 200).

5. UNIFORM GUIDANCE COMPLIANCE REQUIREMENTS

Compliance covers fourteen key areas, some of which cannot be entirely applied to Karolinska Institutet as an organisation foreign to the US and subject to Swedish and EU legislation. Each area is identified and documented below.

5.1 Activities Allowed or Unallowed (A)

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "low-risk" assessment. Based on this assessment, each expense activity across all NIH Federal projects reviewed was tested to ensure its activity was allowable (in accordance with the Terms & Conditions of the Grant Award), and properly classified and accumulated into the activity total. No large transfers of funds from programme accounts were identified which may have been used to fund unallowable activities.

CONCLUSION:

- Internal control was assessed and tested as required.
- Each of the samples of Federal awards tested was expended only for allowable activities.

5.2 Allowable Costs/Cost Principles (B)

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "low-risk" assessment. Based on this assessment, each expense cost across all NIH Federal projects reviewed was tested to ensure its cost was allowable (in accordance with the Terms & Conditions of the Grant Award). This covered expense costs such as direct costs, salaries & wages, equipment, and facilities & administrative (indirect) costs.

CONCLUSION:

- Internal control was assessed and tested as required.
- Each of the samples of Federal awards tested was expended only for allowable costs. We noted 3 advisory findings across questioned costs totalling \$12,324.68, per Section 6.

5.3 Cash Management (C)

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "low-risk" assessment. All 8 of the projects were funded on a reimbursed payment basis. A sample of reimbursement requests were traced to supporting documentation to show that the costs for which reimbursement was requested were paid prior to the date of the reimbursement request. No pre-financing interest was earned on Federal Funds drawn down, as all draw-downs were in arrears.

CONCLUSION:

- Internal control was assessed and tested as required.
- For the sample tested, costs for which reimbursement was requested were paid prior to the date of the reimbursement request.

5.4 [Reserved] (D)

This Compliance Requirement is no longer applicable to Single Audits conducted under 2 CFR 200.

5.5 Eligibility (E)

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "low-risk" assessment. It was determined that Karolinska Institutet was eligible to receive both direct awards and sub-awards and any awards were within the funding limits for a non-US recipient.

CONCLUSION:

- Internal control was assessed and tested as required.
- Karolinska Institutet was eligible for funding from Federal Institutions as a foreign organisation.

5.6 Equipment & Real Property Management (F)

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "low-risk" assessment. No real property was purchased or disposed of by Karolinska Institutet in the year under review using Federal funds and therefore this element is irrelevant. Equipment totalling \$277,786.30 was purchased during the year. No equipment purchased using Federal funds was disposed of during the year.

CONCLUSION:

- Internal control was assessed and tested as required.
- Equipment purchased using Federal funds was maintained and recorded effectively and in accordance with Compliance Requirements.

5.7 Matching, Level of Effort, Earmarking (G)

Karolinska Institutet's Federal grants do not require any matched funding (requirements to provide contributions from another source of a specified amount or percentage to match Federal awards) nor have any level of effort criteria. This Compliance Requirement is therefore irrelevant for Karolinska Institutet.

CONCLUSION:

- This Compliance Requirement is not applicable to Karolinska Institutet.

5.8 Period of Availability of Federal Funds (H)

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "low-risk" assessment. Award documentation for the 8 NIH Federal projects tested were reviewed; awards were re-issued on an annual basis and any underspend from a previous period carried forward into next year's budget. All transactions recorded during the period of availability were verified to underlying obligations to ensure they occurred within the period of availability.

CONCLUSION:

- Internal control was assessed and tested as required.
- Federal funds were obligated within the period of availability.

5.9 Procurement and Suspension and Debarment (I)

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "low-risk" assessment. Karolinska Institutet is required to comply with their own internal procurement procedures and thresholds, which are consistent with 45 CFR 75 §329.

Karolinska Institutet is also required to comply with EU Directive 2004/18/EC, which requires all contracts over €214,000 (\$260,000) for services and supplies, and €5,350,000 (\$6,515,000) for works, to be put out to tender.

CONCLUSION:

- Internal control was assessed and tested as required.
- Karolinska Institutet meets the Federal and EC requirements with regards to public procurement.

5.10 Programme Income (J)

Programme income is gross income received that is directly generated by the federally funded project during the grant period, of which Karolinska Institutet had none for the projects sampled in the year under review. This Compliance Requirement is therefore irrelevant for Karolinska Institutet.

CONCLUSION:

- This Compliance Requirement is not applicable to Karolinska Institutet.

5.11 [Reserved] (K)

This Compliance Requirement is no longer applicable to Single Audits conducted under 2 CFR 200.

5.12 Reporting (L)

An understanding of Karolinska Institutet's internal control was obtained to allow us to plan the audit to a "low-risk" assessment. For the 8 projects reviewed, each declaration of expenditure was verified to the accounting system and supporting worksheets, and mathematically checked for accuracy.

CONCLUSION:

- Internal control was assessed and tested as required.
- Required reports for Federal reports include all activity of the reporting period, which are supported by applicable accounting records, and are fairly presented in accordance with governing requirements.
- We noted under-reporting of eligible costs totalling \$2,135.44 as per Section 6.

5.13 Sub-Recipient Monitoring (M)

An understanding of the Institutet's internal control was obtained to allow us to plan the audit to a "low-risk" assessment. Karolinska Institutet transferred a total of \$437,578.07 to 3 sub-recipients in the year under audit, as per Appendix B. Karolinska Institutet have implemented a Sub-Recipient Monitoring process, and are working towards full compliance, through documenting annual assessed risk.

CONCLUSION:

- Internal control was assessed and tested as required.

- Sub-recipient risk assessment and monitoring procedures are under implementation. Karolinska Institutet are working towards full compliance for the 2022 audit. Recommendations were noted in Section 6.

5.14 Special Tests and Provisions (N)

There are no special tests or provisions specific to Karolinska Institutet's Federal awards, and therefore this section is irrelevant to Karolinska Institutet.

CONCLUSION:

- This Compliance Requirement is not applicable to Karolinska Institutet.

6. FINDINGS & QUESTIONED COSTS

	Compliance Requirement	Finding & Implication	Questioned Costs /\$	Rating	Proposed Action	Agreed Action
1	B-Allowable Costs	For 2 of the projects tested, the incorrect proportion of staff time was claimed. The costs did not accord to effort reporting documentation for 2 staff tested. This totalled \$10,163.01 These errors are not systematic.	C173146453 - \$10,151.46 K24017263 - \$11.55	Advisory	We recommend that project claims for staff costs reflect the true amount worked on the project as per effort reporting evidence retained.	KI will continue to train relevant departments in the importance of accurate effort reporting and expenditure allocation. These will be deducted from the next claim.
2	B-Allowable Costs	For 1 of the projects tested, sufficient evidence could not be located for items selected for testing. This totalled \$1,506.38 These errors are not systematic.	K830724083 - \$1,506.38	Advisory	We recommend that full records are kept as evidence in order to support ledger transactions on NIH Federal Awards.	KI will continue to ensure that relevant supporting evidence is retained for expenditure reported. These will be deducted from the next claim.
3	B-Allowable Costs	For 2 of the projects tested, costs totalling \$655.29 were found not to be directly related to the delivery of the project. These errors are not systematic.	C173146453 - \$169.93 K24017263 - \$485.36	Advisory	We recommend that expenditure ledgers are reviewed thoroughly before claims are made to ensure that only costs directly relating to the delivery of the individual Awards are allocated.	KI understand that costs can only be claimed on NIH projects that are directly attributed to the project. These will be deducted from the next claim

	Compliance Requirement	Finding & Implication	Questioned Costs /\$	Rating	Proposed Action	Agreed Action
4	L – Reporting	For 2 of the projects tested, eligible F&A costs were omitted from direct expenditure items in error. This resulted in an understatement in F&A costs of (\$2,135.44). This error is not systematic.	C850458213 – (\$1,731.12) C850808203 – (\$404.32)	Advisory	We recommend 8% F&A is claimed on all eligible direct costs	KI will continue to ensure 8% F&A costs are claimed on all eligible direct costs. These will be added to the next claim, where budgets allow.
5	M – Subrecipient Monitoring	Whilst annual Sub-recipient monitoring did take place over KI's sub-awards, risk-assessment conclusions were not conducted as a result of questionnaire responses. KI are working to implement full sub-recipient monitoring policies.	N/A	Systemic	We recommend that annual risk assessment of all sub-recipients is carried out and logged for future review.	KI understand their obligations to monitor sub-recipients and have implemented a sub-recipient monitoring policy. We will review evidence of annual risk assessment in the 2022 audit.
	TOTAL	\$10,189.24	\$10,189.24			

7. PRIOR AUDIT FINDINGS - 2020

	Compliance Requirement	Finding & Implication	Rating	Agreed Action	Action Performed?
	2020				
1	B-Allowable Costs	For 6 of the projects tested, the incorrect proportion of staff time was claimed. The costs did not agree to effort reporting documentation for 7 staff tested. This totalled \$15,476.09. These errors are not systematic.	Advisory	KI will continue to train relevant departments in the importance of accurate effort reporting and expenditure allocation. These will be deducted from the next claim.	Actioned: C173146413 - \$911.67 C5388043 - \$755.54 C850018293 - \$2,957.54 C870318213 - \$943.14 H2416353 - \$5,676.94 K62995173/83 - \$4,231.26
2	B-Allowable Costs	For 6 of the projects tested, sufficient supporting evidence could not be located for internal charges relating to the provision of a common internal service. This totalled \$8,396.34. These errors are not systematic and were isolated to one specific internal service.	Advisory	KI will review the charging methodologies and supporting evidence retained for this specific internal service, and continue to ensure that relevant supporting evidence is retained for expenditure reported. These will be deducted from the next claim.	Actioned: C23308253 - \$5,884.20 C850018293 - \$141.59 H2416353 - \$534.90 K830724083 - \$587.05 Unactioned – To be followed up in 2022: C45050153 - \$858.61 C62511403 - \$389.99
3	B-Allowable Costs	For 1 of the projects tested, alcohol was claimed in error. This totalled \$15.18. This error is not systematic.	Advisory	KI are aware that alcohol is unallowable on Federal Grants and will continue to review expenses claims for such costs. These will be deducted from the next claim.	Actioned: C5388043 - \$15.18
4	B-Allowable Costs	For 2 of the projects tested, sufficient evidence could not be located for items selected for testing. This totalled \$19,169.74. These errors are not systematic.	Advisory	KI will continue to ensure that relevant supporting evidence is retained for expenditure reported. These will be deducted from the next claim.	Actioned: K62995173/83 - \$2,599.25 K830724083 - \$16,570.49

	Compliance Requirement	Finding & Implication	Rating	Agreed Action	Action Performed?
5	B-Allowable Costs	For 1 of the projects tested, costs totalling \$2,697.83 were found not to be directly related to the delivery of the project. This error is not systematic.	Advisory	KI understand that costs can only be claimed on NIH projects that are directly attributed to the project. These will be deducted from the next claim.	Actioned: C173146413 - \$2,697.83
6	L-Reporting	For 1 of the projects tested, it was noted that credits had been double deducted from invoices to the funder. This resulted in an under-reporting of (\$1,495.39). This error is not systematic.	Advisory	KI will continue to ensure that ledger reconciliations take place with each financial claim or draw down. These costs will be claimed in a future invoice to the funder.	Actioned: C5388043 - (\$1,495.39)
7	L-Reporting	For 1 of the projects tested, it was noted that duplicated costs were reported to the funder in error. This resulted in an over-reporting of \$12,079.42. This error is not systematic.	Advisory	KI will continue to ensure that ledger reconciliations take place with each financial claim or draw down. These costs were credited from the subsequent invoice to the funder.	Actioned: K24017263 - \$12,079.42
8	L-Reporting	For 3 of the projects tested, eligible F&A costs were omitted from direct expenditure items in error. This resulted in an understatement in F&A costs of (\$533.77). These errors were not systematic.	Advisory	KI will continue to ensure 8% F&A costs are claimed on all eligible direct costs. These will be added to the next claim.	Actioned: C850018293 - (\$98.64) C870318203 - (\$398.07) C870318213 - (\$37.06)

	Compliance Requirement	Finding & Implication	Rating	Agreed Action	Action Performed?
9	M-Sub-Recipients	Whilst annual Sub-recipient monitoring did take place over Karolinska Institutet's single sub-award, a risk-assessment conclusion was not conducted as a result of questionnaire responses.	Advisory	KI understand their obligations to monitor sub-recipients and have implemented a sub-recipient monitoring policy. We will review evidence of annual risk assessment in the next audit.	Finding has been raised in 2021, to be followed up in 2022.
	2019				
1	B – Allowable Costs/Cost Principles	For 1 of the projects tested, sufficient evidence could not be located for items selected for testing. This totalled \$800.50.	Advisory	KI will continue to ensure that relevant supporting evidence is retained for expenditure reported. These will be deducted from the next claim.	Refunds have been made for costs totalling \$800.50
2	B – Allowable Costs/Cost Principles	For 1 of the projects tested, the incorrect proportion of staff time was claimed. The costs did not agree to effort reporting documentation for 6 staff tested. This totalled \$513.77.	Advisory	KI will continue to train relevant departments in the importance of accurate effort reporting and expenditure allocation. These will be deducted from the next claim.	Refunds have been made for costs totalling \$513.77
	TOTAL	2020: \$55,805.44 2019: \$1,314.27			2020: \$54,556.84 - Resolved \$1,248.60 - Unresolved 2019: \$1,314.27 - Resolved

APPENDIX A – Income From Grants 2021

Funding Source	2021 (000 SEK)	2020 (000 SEK)	2019 (000 SEK)
Swedish Government agencies	1,275,320	1,220,230	1,274,654
Other Swedish organizations and non-profit associations	1,232,799	1,153,607	1,131,246
European Union	297,546	263,401	225,777
Other countries and international organizations	340,086	395,868	349,264
Private companies	103,119	136,345	193,599
Swedish Municipalities and regions	100,822	93,857	102,505
TOTAL	3,349,692	3,263,308	3,277,045

APPENDIX B – Schedule of Expenditures of NIH Awards

Internal Reference	Federal Agency	Contract Number	FAIN	Prime Awardee	Subrecipients	CFDA #	Amount Expended/\$	Amount Provided to Sub-Recipients/\$	Sampled
1	C850458203	HHS	1R21MH116188	Karolinska Institutet		93.242	45,893.00		
2	C850458213	HHS	5R01MH122544-02	Karolinska Institutet	Virginia Commonwealth University	93.242	252,587.69	45,637.93	252,044.99
3	C830118203	HHS	1R01HD088393	The General Hospital Corporation/The Brigham and Women's Hospital		93.865	16,938.00		
4	C830118213	HHS	1R01DA048042-01	Trustees of Indiana University		93.279	35,614.00		
5	C850018203	HHS	5R01AG060470-02	The University of Southern California		93.866	68,832.00		
6	C850018293	HHS	1R01AG059329-01A1	The University of Southern California		93.866	106,016.00		
7	C850408273	HHS	5R01MH077139-10	University of North Carolina at Chapel Hill		93.242	46,650.00		
8	C850758203	HHS	1R01AG068390-01	The General Hospital Corporation/The Brigham and Women's Hospital		93.866	139,281.00		
9	C850808203	HHS	1R01MH123724-01	University of North Carolina at Chapel Hill		93.242	251,531.48		251,531.48
10	C870308213	HHS	5R01CA196931-03	University of Southern California		93.393	71,560.00		
11	C870308223	HHS	2U01CA164947-05A1	Trustees of the University of Pennsylvania		93.393	22,992.00		
12	C870318203	HHS	2R01MH097849-04A1	Icahn School of Medicine at Mount Sinai		93.242	164,182.00		
13	C870318213	HHS	1R01HD098883-01	Icahn School of Medicine at Mount Sinai		93.865	56,569.00		
14	C870318223	HHS	1R01MH12498-01	Virginia Commonwealth University		93.242	21,308.00		

	Internal Reference	Federal Agency	Contract Number	FAIN	Prime Awardee	Subrecipients	CFDA #	Amount Expended/\$	Amount Provided to Sub-Recipients/\$	Sampled
15	C850068203	HHS	1RF1AG067996-01A1	RF1AG067996	Karolinska Institutet		93.866	34,401.00		
16	K62995173	HHS	1R01HD087712	R01HD087712	University of California		93.865	13,143.61		
17	K62995183	HHS	3R01HD087712-02-S1	R01HD087712	University of California		93.865	12,030.42		
18	C5388043	HHS	U19MH114830	U19MH114830	Baylor College of Medicine		93.242	65,380.73		
19	C5388033	HHS	1R01MH109556-01A1	RO1MH109556	Baylor College of Medicine		93.242	210,700.21		186,027.08
20	K822204003	HHS	1R01MH118245-01	R01MH118245	Yale University		93.242	86,335.35		
21	K62702363	HHS	HHSN2752013000241	HHSN2752013000241	Los Angeles Biomedical Research Institute		93.393	119,573.15		
22	C45050163	HHS	2R01NS064964-06	2R01NS064964	Karolinska Institutet		93.853	58,617.21		
23	K22143163	HHS	R01AR077103	62433090-154055	Stanford University		93.846	26,271.36		
24	C45050153	HHS	1R01NS100928-01A1	R01NS100928	The Board of Regents of the Univ. Of Georgia		93.859	92,177.06		
25	C225014933	HHS	1R15AI154248-01A1	R15AI154248	Florida Atlantic University		93.855	5,839.00		
26	K25004063	HHS	5R01HL136137-04	R01HL136137	University of Colorado Denver		93.838	67,907.00		
27	C62511403	HHS	5R01ES028811-04	R01ES028811	Icahn School of Medicine at Mount Sinai		93.113	6,824.00		
28	K830724083	HHS	5R01MH110427-05	R01MH110427	University of North Carolina at Chapel Hill		93.242	120,986.29		92,892.73
29	D110209143	HHS	5R21HD099533-02	R21HD099533	Trustees of Boston University		93.865	29,001.00		
30	K24017263	HHS	5R01AR075812-03	R01AR075812	Icahn School of Medicine at Mount Sinai		93.846	118,369.29		118,369.29
31	K22116193	HHS	1 R21 MH120824-01A1	R21 MH120824	The Regents of the University of Michigan		93.242	28,480.00		
32	K926245053	HHS	1R01NS107607-01A1	R01NS107607	Drexel University		93.396	116,345.00		
33	K830261313	HHS	1R01AA028549-01	R01AA028549	Karolinska Institutet	The Scripps Research Institute, Beckman Research Institute of the City of Hope	93.273	493,933.18	391,940.14	493,933.18

	Internal Reference	Federal Agency	Contract Number	FAIN	Prime Awardee	Subrecipients	CFDA #	Amount Expended/\$	Amount Provided to Sub-Recipients/\$	Sampled
34	C23308253	HHS	5U01MH114812-03	U01MH114812	Allen Institute		93.242	1,362,634.27		1,115,996.74
35	C333740013	HHS	1F32DE029662-01A1	F32DE029662	Karolinska Institutet		93.121	11,850.00		
36	H2416353	HHS	5R01AG065209-02	R01AG065209	Karolinska Institutet		93.866	449,300.67		
37	C173146413	HHS	1UM1A1144462-03	1UM1A1144462	Scripps		93.855	77,001.00		
38	C173146453	HHS	1P01A1157299-01	1P01A1157299	Scripps		93.855	278,994.51		245,040.15
39	C178821363	HHS	1R01CA258324-01	1R01CA258324-01	Rockefeller University		93.242	83,291.00		
40	H163401843	HHS	5R24AG061421-03	5R24AG061421	The Trustees of Columbia University		93.396	29,885.00		
							TOTAL	5,299,225.48	437,578.07	2,755,835.64
								Number of Projects Sampled		8
								Value of Projects Sampled		3,089,736.92