

LEES Chartered Certified Accountants
and Registered Auditors (#0361133)

Karolinska Institutet

Review of NIH Projects for Federal Compliance

1 January 2022 to 31 December 2022



**Karolinska
Institutet**

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1. INTRODUCTION

1.1 Letter of Instruction

In accordance with Karolinska Institutet's written instructions dated 7 November 2023, 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 included an onsite visit to Karolinska Institutet in February 2024.

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.

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 that 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 2022 totalled \$4,736,789.66 across 41 projects (Appendix B). Of this, 9 projects were chosen for expenditure sampling. Expenditure was sampled totalling \$2,121,376.38 (45%) 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	✓ (Satisfactory)	✓ (Satisfactory)
N	Special Tests & Provisions	N/A – No such tests with these awards	

2.4 Findings & Questioned Costs

We noted 6 actionable findings totalling \$7,599.04 during our review of the grants for 2022 (Section 6). Karolinska Institutet will make all Principal Investigators and Research Administrators aware of allowable costs to reduce the risk of these actionable findings recurring.

2.5 Conclusion

Karolinska Institutet's financial statements are subject to annual review by its external auditors, The Swedish National Audit Office. In 2022 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 2022 to 31 December 2022.

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29 October 2024

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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% of total turnover.

3.3 Project Income

At the end of 2022, Income related to competitive projects across the whole Institute was 3,557,364,000 SEK (approx. \$356m) 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 2022 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 2021 audit.

A Schedule of Expenditures of NIH Awards is included in Appendix B which details the amount expended on each award throughout 2022.

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 2022 to 31 December 2022. In the year of review, there were 41 active projects across the Institutet with a total expended of \$4,736,789.66 (Appendix B). From this, 9 projects with expenditure totalling \$2,121,376.38 were chosen for expenditure sampling. Expenditure was sampled totalling \$2,000,214.96 (94.3%) 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 4 advisory findings across questioned costs totalling \$12,132.61, 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 9 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 or equipment was purchased or disposed of by Karolinska Institutet in the year under review using Federal funds and therefore this element is irrelevant.

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 9 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 9 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 \$4,533.57 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 \$292,280.26 to 3 sub-recipients in the year under audit, as per Appendix B. Karolinska Institutet have implemented a Sub-Recipient Monitoring process, and are documenting annual assessed risk.

CONCLUSION:

- Internal control was assessed and tested as required.
- Sub-recipient risk assessment and monitoring procedures have been implemented and are operating as required.

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 2022

Compliance Requirement	Finding & Implication	Project Reference	Rating	Proposed Action	Agreed Action
1 B – Allowable Costs/Cost Principles	For 2 of the projects tested, costs totalling \$2,404.09 were found not to be directly related to the delivery of the project. This error is not systemic.	K62995203 - \$2,330.61 K830261313 - \$73.48	Actionable	These were isolated errors and the costs will be refunded, we recommend K1 continue to review expenditure ledgers thoroughly before claims are made to ensure that only costs directly relating to the delivery of the individual Awards are allocated	K1 understands that costs can only be claimed on NIH projects that are directly attributed to the project. These will be deducted from the next claim.
2 B – Allowable Costs/Cost Principles	For 2 of the projects tested, it was noted that the basis for the costs allocated were not appropriately documented at the point of their posting to the finance system. We obtained reliable allocability evidence for the costs charged and noted that the costs were overstated by \$2,660.91. This error is not systemic.	H2416353 - \$1,310.57 K830261313 - \$1,350.34	Actionable	These were isolated errors and the costs will be refunded. We recommend K1 remind departments that costs that may benefit multiple awards or grants must be allocated on a reasonable and documented basis in accordance with 2 CFR 200.405.	K1 will continue to train relevant departments in the importance of accurate expenditure allocation in accordance with 2 CFR 200.405. These will be deducted from the next claim

Compliance Requirement	Finding & Implication	Project Reference	Rating	Proposed Action	Agreed Action
3 B – Allowable Costs/Cost Principles	<p>For 1 of the projects tested, it was noted that the rates charged for the use of some Specialized Service Facilities were inclusive of inallocable indirect costs. The institution's indirect costs associated with these service facilities were not adequately documented for them to be considered eligible. The amounts totalled \$6,937.35.</p> <p>It was noted that usual practice was to remove the indirect costs element of the charges, and thus this error is not systemic.</p>	H2416353 \$6,937.35	Actionable	<p>These were isolated errors and the costs will be refunded. KI may opt to review their indirect costs methodology in respect of Specialized Service Facilities such that future charges may become eligible. However, their current intentions are to continue to exclude such costs from charges and claims.</p>	<p>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.</p> <p>These will be deducted from the next claim.</p>
4 B – Allowable Costs/Cost Principles	<p>For 1 of the projects tested, we noted that costs not in accordance with the Institution's Travel Policies were included, to the value of \$130.26.</p> <p>This error is not systemic.</p>	K926245053 \$130.26	Actionable	<p>These were isolated errors and the costs will be refunded. We recommend KI remind departments that only travel costs which are in accordance with internal policies are to be charged to Federal Awards.</p>	<p>KI will require that department staff certify that they have followed internal policies related to travel before travel costs are charged to Federal Awards. These costs are covered by the favourable finding for this project which will not be claimed, so no repayment is required.</p>



Compliance Requirement	Finding & Implication	Project Reference	Rating	Proposed Action	Agreed Action
5 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 \$1,747.53. This error is not systemic.	C45050163 \$-1,388.11 C850808203 \$-344.84 H2416353 \$-14.58	Actionable	KI may opt to claim the additional amounts in future claims. This is an under-reporting error in favour of KI.	KI will continue to ensure 8% F&A costs are claimed on all eligible direct costs. These will be added to the next claim.
6 L-Reporting	For 1 of the projects tested, we noted that credits had been double deducted from costs reported in error, leading to an under-reporting of \$2,786.04. This error is not systemic.	K926245053 \$-2,786.04	Actionable	KI may opt to claim the additional amounts in future claims. This is an under-reporting error in favour of KI.	KI will require that each invoice is reviewed by Compliance to detect and correct these types of errors. They will not claim these funds as the project has already been closed out.
TOTAL Actionable	\$7,599.04				

Corrective Action Plan

In addition to the agreed actions that will address project specific findings, KI will implement overarching actions to detect and prevent errors in the future:

- 1) All outgoing invoices to PTEs must be checked by Compliance for adherence to 2 CFR 200.
- 2) Department staff must also certify that all internal KI financial, travel, and procurement rules have been followed for each outgoing invoice.
- 3) Before the submission of the final invoice of the budget year to the PTE, Compliance will review charging and allocation methodologies, as well as supporting evidence for all expenditures claimed.
- 4) A training/webinar covering all of the errors cited in this report will be conducted for all departmental staff and PIs working on HHS funded projects.

7. PRIOR AUDIT FINDINGS

Compliance Requirement	Finding & Implication	Questioned Costs /\$	Rating	Agreed Action	Action Performed?
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	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.	C173146453 - \$10,151.46 – Refund has been processed. K24017263 - \$11.55 – Refund not yet processed and will be actioned.
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	KI will continue to ensure that relevant supporting evidence is retained for expenditure reported. These will be deducted from the next claim.	K830724083- \$1,506.38 – Refund has been processed.
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	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.	C173146453 - \$169.93 – Refund not yet processed and will be actioned. K24017263 - \$485.36 – Refund has been processed.

Compliance Requirement	Finding & Implication	Questioned Costs /\$	Rating	Agreed Action	Action Performed?
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	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.	KI Opted not to claim additional costs for these grants.
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	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.	Subrecipient Risk Assessment and Monitoring is now operating accordingly.
TOTAL	\$10,189.24	\$10,189.24			\$10,007.76 Resolved \$181.48 Unresolved

APPENDIX A – INCOME FROM GRANTS 2022

Funding Source	2022 (000 SEK)	2021 (000 SEK)	2020 (000 SEK)	2019 (000 SEK)
Swedish Government agencies	1,405,822	1,275,320	1,220,230	1,274,654
Other Swedish organizations and non-profit associations	1,311,364	1,232,799	1,153,607	1,131,246
European Union	298,960	297,546	263,401	225,777
Other countries and international organizations	367,239	340,086	395,868	349,264
Private companies	83,100	103,119	136,345	193,599
Swedish Municipalities and regions	90,879	100,822	93,857	102,505
TOTAL	3,557,364	3,349,692	3,263,308	3,277,045



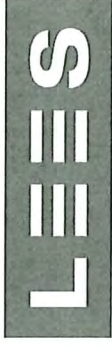
APPENDIX B – SCHEDULE OF EXPENDITURES OF NIH AWARDS 2022

Internal Reference	Federal Agency	Contract Number	FAIN	Prime Awardee	Subrecipients	CFDA #	Amount Expended /\$	Amount Provided to Sub-Recipients /\$	Sampled /\$
1	HHS	5R01MH122544-02	1R01MH122544	KI	Virginia Commonwealth University	93.242	208,326.84	22,883.63	208,205.32
2	HHS	1R01HD088393	5R01HD088393	The General Hospital Corporation/The Brigham and Women's Hospital		93.865	56,406.74	-	-
3	HHS	1R01DA048042-01	5R01DA048042	Trustees of Indiana University		93.279	79,123.70	-	-
4	HHS	5R01AG060470-02	5R01AG060470	The University of Southern California		93.866	67,399.06	-	-
5	HHS	1R01AG059329-01A1	5R01AG059329	The University of Southern California		93.866	84,421.31	-	-
6	HHS	1R01AG068390-01	1R01AG068390	The General Hospital Corporation/The Brigham and Women's Hospital		93.866	90,876.09	-	-
7	HHS	1R01MH123724-01	1R01MH123724	University of North Carolina at Chapel Hill		93.242	183,028.48	-	182,368.03
8	HHS	2U01CA164947-05A1	U01CA164947	Trustees of the University of Pennsylvania		93.393	13,983.82	-	-
9	HHS	2R01MH097849-04A1	5R01MH097849	Ichan School of Medicine		93.242	17,610.00	-	-
10	HHS	1R01HD098883-01	1R01HD098883	Ichan School of Medicine		93.865	31,593.82	-	-
11	HHS	1R01MH12498-01	R01MH124981	Virginia Commonwealth University		93.242	33,686.00	-	-
12	HHS	1RF1AG067996-01A1	RF1AG067996	KI		93.866	365,240.01	-	-
13	HHS	7R21EB030851	R21EB030851	Center for Addiction and Mental Health		93.286	49,367.58	-	49,367.58
14	HHS	U19MH114830	U19MH114830	Baylor College of Medicine		93.242	37,934.85	-	-



NIH Review for Federal Compliance - 1 January 2022 to 31 December 2022

Internal Reference	Federal Agency	Contract Number	FAIN	Prime Awardee	Subrecipients	CFDA #	Amount Expended /\$	Amount Provided to Sub-Recipients /\$	Sampled /\$
15	C5388033	HHS	1R01MH109556-01A1	RO1MH109556	Baylor College of Medicine		77,957.99	-	-
16	K822204003	HHS	1R01MH118245-01	RO1MH118245	Yale University		90,714.45	-	90,714.45
17	K62702363	HHS	HHSN2752013000241	HHSN2752013000241	Los Angeles Biomedical Research Institute		110,939.09	-	-
18	C45050163	HHS	2R01NS064964-06	2R01NS064964	KI		243,853.88	-	239,221.25
19	K22143163	HHS	R01AR077103	62433090-154055	Stanford University		105,152.22	-	-
20	C45050153	HHS	1R01NS100928-01A1	R01NS100928	University of Georgia		52,565.06	-	-
21	C225014933	HHS	1R15AI154248-01A1	R15AI154248	Florida Atlantic University		10,285.19	-	-
22	K24011383	HHS	1R01HL158606-01	R01HL158606	University of Washington		22,814.74	-	-
23	K24008713	HHS	1R21AR079542-01	R21AR079542	University of Washington		16,152.18	-	-
24	K830724083	HHS	5R01MH110427-05	R01MH110427	University of North Carolina at Chapel Hill		33,621.00	-	-
25	D1110209143	HHS	5R21HD099533-02	R21HD099533	Boston University		18,782.65	-	-
26	K24017263	HHS	5R01AR075812-03	R01AR075812	Ichan School of Medicine		108,840.94	-	-
27	K22116193	HHS	1R21MH120824-01A1	R21MH120824	University of Michigan		33,382.70	-	-
28	K926245053	HHS	1R01NS107607-01A1	R01NS107607	Drexel University		127,670.21	-	127,670.21
29	K830261313	HHS	1R01AA028549-01	R01AA028549	KI		477,198.24	269,396.63	474,749.12
30	C23308253	HHS	5U01MH114812-03	U01MH114812	Allen Institute		153,212.00	-	-
31	C62610133	HHS	1R01TS000324-01-00	R01TS000324	KI		195,090.00	-	-
32	C333740013	HHS	1F32DE029662-01A1	F32DE029662	KI		14,011.00	-	-
33	H2416353	HHS	5R01AG065209-02	R01AG065209	KI		682,323.35	-	572,686.94
34	C173146413	HHS	1UM1AI144462-03	1UM1AI144462	Scripps		112,847.00	-	-



Internal Reference	Federal Agency	Contract Number	FAIN	Prime Awardee	Subrecipients	CFDA #	Amount Expended /\$	Amount Provided to Sub-Recipients /\$	Sampled /\$	
35	C173146453	HHS	1P01A1157299-01	1P01A1157299	Scripps	93.855	358,878.00	-	-	
36	C178821363	HHS	1R01CA258324-01	1R01CA258324-01	Rockefeller University	93.242	164,568.73	-	-	
37	C5388053	HHS	U01MH130962-01	U01MH130962	Harvard University	93.242	58,893.35	-	55,233.06	
38	C5388063	HHS	1UM1MH130981-01	1UM1MH130981	Allen Institute	93.242	18,282.05	-	-	
39	C127236443	HHS	1R01A1152897-01A1	R01A115897	Triad National Security, LLC	93.855	86,533.45	-	-	
40	K919521183	HHS	1R21TW012212-01	1R21TW012212	Johns Hopkins University	93.989	11,159.00	-	-	
41	C173750073	HHS	1R01A1157854-01A1	R01A157854	The Brigham and Women's Hospital	93.855	32,062.89	-	-	
TOTAL							4,736,789.66	292,280.26	2,000,214.96	
							Total Value of Projects Sampled	# Projects Sampled	2,121,376.38	9