

Single Audit Report

**QUEEN'S UNIVERSITY  
AT KINGSTON**

And Independent Auditors' Report thereon

Year ended April 30, 2021

# QUEEN'S UNIVERSITY AT KINGSTON

Single Audit Report

Table of Contents

Year ended April 30, 2021

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	Page
Independent Auditors' Report and Consolidated Financial Statements.....	1
Schedule of Expenditures of Federal Awards .....	28
Notes to Schedule of Expenditures of Federal Awards.....	29
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Consolidated Financial Statements Performed in Accordance with Government Auditing Standards .....	30
Independent Auditors' Report on Compliance for the Research and Development Cluster; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Award Required by Uniform Guidance .....	32
Schedule of Findings and Questioned Costs .....	35



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## **INDEPENDENT AUDITORS' REPORT**

To the Management of Queen's University at Kingston

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Queen's University at Kingston (the "University"), which comprise the consolidated statement of financial position as at April 30, 2021, the related consolidated statements of operations, changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements.

**Management's Responsibility for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. 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, except for the provisions of paragraph 5.84 of Government Auditing Standards which indicate the audit organization should undergo a peer review, as there is no such review process in Canada. Those



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the University as at April 30, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### Other Matters

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of U.S. Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare

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# QUEEN'S UNIVERSITY AT KINGSTON

## Single Audit Report

### Schedule of Expenditures of Federal Awards

(Expressed in U.S. dollars)

Year ended April 30, 2021

Schedule of Expenditures of U.S. Federal Awards									
Year ended April 30, 2021									
SEFA #	Q's Proj	CFDA	Federal Agency	Type of award	Federal program #	Pass-through entity	Award End Date	Passed Through to Subrecipients	Amount Expended (\$U.S.)
			Research and development cluster:						
			US Department of the Navy						
1	354039	12.300	Office of Naval Research	Direct	N62909-17-1-2169	N/A	2021-09-28	-	29,502.19
			Total US Department of the Navy						
			US Department of the Air Force						
2	354062	12.800	AF Office of Scientific Research	Direct	FA9550-20-1-0086	N/A	2024-04-27	3,664.64	46,795.05
3	354066	12.800	AF Office of Scientific Research	Direct	FA9550-20-1-0086	N/A	2024-04-27	-	23,185.65
			Total US Department of the Air Force						
			National Science Foundation						
4	354032	47.050	National Science Foundation	Pass-Through Award	1623895	Rutgers, The State University of NJ	2020-08-31	-	10,512.02
			Total National Science Foundation						
			United States Department of Health and Human Services						
5	354041	93.242	National Institutes of Health	Pass-Through Award	R01MH112904	The State University of New York	2021-04-30	-	109,797.57
6	354067	93.242	National Institutes of Health	Pass-Through Award	P50MH094258	California Institute of Technology	2021-02-28	-	38,020.88
7	361047	93.242	National Institutes of Health	Pass-Through Award	R01MH112748	The Brigham and Women's Hospital Inc.	2021-10-31	-	50,973.70
8	354029	93.286	National Institutes of Health	Pass-Through Award	R01EB021396	Kitware Inc.	2021-07-31	-	9,630.86
9	354051	93.286	National Institutes of Health	Pass-Through Award	P41EB015902	The Brigham and Women's Hospital Inc.	2021-06-30	-	49,986.22
10	354055	93.394	National Institutes of Health	Pass-Through Award	R01CA233888	Sloan Kettering Institute for Cancer Research	2021-08-31	-	158,348.07
11	354046	93.395	National Institutes of Health	Direct	U10CA180863	N/A	2025-02-28	-	2,795,815.82
12	354063	93.395	National Institutes of Health	Pass-Through Award	U10CA180821	The Brigham and Women's Hospital Inc.	2021-02-28	-	21,029.40
13	354058	93.837	National Institutes of Health	Pass-Through Award	P01HL144457	Versiti Wisconsin Inc.	2021-02-28	-	223,245.24
14	354034	93.838	National Institutes of Health	Pass-Through Award	R01HL132887	University of Vermont and State Agricultural College	2021-03-31	-	147,930.90
15	354042	93.838	National Institutes of Health	Pass-Through Award	U54HL142012	The Children's Hospital of Philadelphia	2021-04-30	-	28,087.13
16	354044	93.838	National Institutes of Health	Pass-Through Award	U54HL142012	The Children's Hospital of Philadelphia	2023-04-30	-	213,556.26
17	354048	93.838	National Institutes of Health	Pass-Through Award	R01HL143452	University of Vermont and State Agricultural College	2023-06-30	-	20,916.96
18	354018	93.847	National Institutes of Health	Direct	U01DK103271	N/A	2020-06-30	-	35,293.25
19	354021	93.855	National Institutes of Health	Direct	R33AI121575	N/A	2021-11-30	-	120,926.10
20	354068	93.859	National Institutes of Health	Pass-Through Award	R01GM057089	The Regents of the University of California, San Diego	2022-06-30	-	31,297.41
21	354053	93.865	National Institutes of Health	Direct	R03HD099617	N/A	2021-08-31	20,911.00	40,135.83
22	354060	93.865	National Institutes of Health	Pass-Through Award	5R01HD094395-02	The University of Texas Southwestern Medical Center	2023-05-31	-	3,394.63
23	354061	93.865	National Institutes of Health	Pass-Through Award	1R01HD100179-01	The Regents of the University of California, San Diego	2024-05-31	-	72,710.63
24	354035	93.866	National Institutes of Health	Pass-Through Award	R01AG058171	Wayne State University	2021-05-31	-	20,918.49
			Total United States Department of Health and Human Services						
			United States Department of the Interior						
25	300247	15.808	US Geological Survey	Direct	G20AC00020	N/A	2024-09-30	-	12,340.13
			Total United States Department of the Interior						
								24,575.64	4,314,350.39
G. Total									4,338,926.03

# QUEEN'S UNIVERSITY AT KINGSTON

Single Audit Report

Notes to the Schedule of Expenditures of Federal Awards

Year ended April 30, 2021

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## **1. Basis of presentation:**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes all federal grants to Queen's University at Kingston (the "University"), except those administered by the Department of Education, which have been ex



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**Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Consolidated Financial Statements Performed in Accordance with Government Auditing Standards**

To the Management of Queen's University at Kingston

We have audited, 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, except for the provisions of paragraph 5.84 of Government Auditing Standards





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

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of consolidated 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 non-compliance or other matters that are required to be reported under Government Auditing Standards.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of The University's internal control or on compliance. This report is an integral part of an audit performed in s Tw[1.5( ia.5( on co)5c.4( thT6 1 Tf6.8263 02



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**Independent Auditors' Report on Compliance for the Research and Development Cluster; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Award Required by Uniform Guidance**

To the Management of Queen's University at Kingston

Report on Compliance for the Research and Development Cluster

We have audited Queen's University at Kingston's ("The University") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on its programs in the Research and Development cluster for the year ended April 30, 2021.

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for the University's programs in the Research and Development cluster based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), except for the provisions of paragraph 5.84 of Government Auditing Standards which indicate that audit organizations should undergo a peer review, as there is no such peer review process in Canada. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on the programs in the Research and Development cluster occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for programs in the Research and Development cluster. However, our audit does not provide a legal determination of the University's compliance.



#### Opinion on the Research and Development Cluster

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its programs in the Research and Development cluster for the year ended April 30, 2021.

#### Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are

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

# QUEEN'S UNIVERSITY AT KINGSTON

Single Audit Report  
Schedule of Findings and Questioned Costs

Year ended April 30, 2021

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(1) Summary of Auditor's Results

Financial Statements

- (a) Type of report issued on whether the financial statements were prepared in accordance with generally accepted accounting principles: Unmodified
- (b) Internal control deficiencies over major program disclosed by the audit:
  - x Material Weakness: No
  - x Significant deficiencies: None reported
- (c) Non-compliance material to the financial statements: No

Federal Awards

- (d) Internal control deficiencies over major program disclosed by the audit:
  - x Material Weakness: No
  - x Significant deficiencies: Yes
- (e) Type of auditors' report issued on compliance for major programs: Unmodified
- (f) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a): Yes
- (g) Major programs:

<u>CFDA number</u>	<u>Name of federal program or cluster</u>
Various	Research and Development Cluster
- (h) Dollar threshold used to distinguish between type A and type B programs: \$750,000
- (i) Auditee qualified as low risk auditee: Yes

(2) Findings Relating to the Consolidated Financial Statements Reported in Accordance with Government Auditing Standards

None

# QUEEN'S UNIVERSITY AT KINGSTON

Single Audit Report  
Schedule of Findings and Questioned Costs

Year ended April 30, 2021

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### (3) Findings and Questioned Costs Relating to Federal Awards

**Finding 2021-001:** The University did not actively monitor its Subrecipient's most recent financial performance for the entire duration of the fiscal year ended April 30, 2021 as dictated by Uniform Guidance.

**Federal Agency:** AF Office of Scientific Research National Institutes of Health

**Program Name:** Research and Development Cluster

**CFDA#:** 12.800 93.865

**Program Expenditures:** \$50,459 and \$61,046 in fiscal year April 30, 2021

**Federal Award Number:** U01DK103271 R33AI121575

**Federal Award Year:** May 1, 2020 to April 30, 2021

**Questioned Costs:** No known questioned costs.

**Condition Found:** The University advanced funds to Syracuse University and Boston University during the April 30, 2021 fiscal year in accordance with sub-award agreement established with the two universities. As a pass-through entity, Unifor

