



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

1301 Young Street, Suite 106-1140
Dallas, TX 75202
PHONE: (214) 767-3261
FAX: (214) 767-3264
EMAIL: CAS-Dallas@psc.hhs.gov

June 17, 2021

Katrina Yoakum
Senior Director for Financial Analysis & Reporting
University of Kansas Center for Research, Inc.
2385 Irving Hill Rd.
Lawrence, KS 66045

Dear Ms. Yoakum:

This is in response to the transmission of revision No. 5 of the Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for University of Kansas Center for Research, Inc. As the Administrative Contracting Officer (ACO), I am required to determine the adequacy and compliance of the DS-2. Based on the review performed by our Central States Field Office, I have determined that your DS-2 adequately discloses the cost accounting practices required to be disclosed by CASB's rules, regulations, and standards, and that those practices are compliant with applicable Federal cost accounting principles. However, the CASB DS-2 Section 2.5.2 requires disclosure of the Salary and Wage Cost Accumulation System. In accordance with 45 CFR 75.430, Federal approval of the salary and wage cost accumulation system is not required. Therefore, we express no opinion on the Institution of Higher Education's salary and wage cost accumulation system.

Approval of your DS-2 is subject to the following condition: The information provided by the Institution of Higher Education is not later found to be materially incomplete or inaccurate by the Federal Government.

Should you have any questions, please contact Brian Caudill of my staff at (301) 492-4857.

Sincerely,

Arif Karim
Director
Cost Allocation Services