

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FEDERAL SINGLE AUDIT REPORT

OF

STATE OF INDIANA

July 1, 2016 to June 30, 2017



FILED
02/13/2019

This report was reissued on February 13, 2019, to correct amounts reported in the Schedule of Expenditures of Federal Awards and report on an additional program audited as major.

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance	4-9
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	10-44
Notes to Schedule of Expenditures of Federal Awards.....	45-48
Schedule of Findings and Questioned Costs	49-106
Auditee Prepared Schedules:	
Summary Schedule of Prior Audit Findings.....	108-142
Corrective Action Plan	143-171



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE STATE OF INDIANA

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana (State), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 19, 2017. Our report includes a reference to other auditors who audited components of the financial statements and component units of the State, as described in our report on the State's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Ports of Indiana, Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, the State Police Pension, and the Indiana Public Retirement System were not audited in accordance with *Government Auditing Standards*.

The previously issued Schedule of Expenditures of Federal Awards has been restated to correct an error. As stated in Note 8 of the Notes to Schedule of Expenditures of Federal Awards, the amount reported as noncash assistance for the Immunization Cooperative Agreements program was incorrect.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in item 2017-002 of the accompanying Schedule of Findings and Questioned Costs to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in item 2017-001 of the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the State's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001 and 2017-002.

State's Response to Findings

The State's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plans. The State's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

December 19, 2017, except for the Schedule of Expenditures of Federal Awards,
which has an opinion date of February 13, 2019



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE STATE OF INDIANA

Report on Compliance for Each Major Federal Program

We have audited State of Indiana's (State) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017. The State's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of Purdue University, Indiana University, Indiana State University, Ball State University, Vincennes University, University of Southern Indiana, Ivy Tech State College, Indiana Finance Authority, and Indiana Housing and Community Development Authority which expended a total of \$2,471,125,293 in federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2017. Our audit, described below, did not include the operations of these units because they have separate audits performed in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). See Note 4 of the Notes to the Schedule of Expenditures of Federal Awards for federal funds expended by each component unit.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State's major federal programs 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 the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State'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 each major federal program. However, our audit does not provide a legal determination of the State's compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE
(Continued)

Basis for Qualified Opinion on Highway Planning and Construction Cluster

As described in item 2017-003 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirement regarding Special Tests and Provisions - Wage Rate Requirements that is applicable to its Highway Planning and Construction Cluster. Compliance with such requirements is necessary, in our opinion, for the State to comply with requirements applicable to that program.

Basis for Qualified Opinion on Child Support Enforcement

As described in item 2017-010 in the accompanying Schedule of Findings and Questioned Costs, State did not comply with requirement regarding Period of Performance that is applicable to its Child Support Enforcement program. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Basis for Qualified Opinion on TANF Cluster

As described in items 2017-017 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirement regarding Special Tests and Provisions - Child Support Non-Cooperation that is applicable to its TANF Cluster. Compliance with such requirements is necessary, in our opinion, for the State to comply with requirements applicable to that program.

Basis for Qualified Opinion on Rehabilitation Services Vocational Rehabilitation Grants to States

As described in items 2017-021, 2017-022, 2017-023, and 2017-024 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Special Tests and Provisions - Completion of IPEs, Procurement and Suspension and Debarment, Earmarking, and Period of Performance that are applicable to its Rehabilitation Services Vocational Rehabilitation Grants to States program. Compliance with such requirements is necessary, in our opinion, for the State to comply with requirements applicable to that program.

Qualified Opinion on Highway Planning and Construction Cluster, Child Support Enforcement, TANF Cluster, and Rehabilitation Services Vocational Rehabilitation Grants to States

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* paragraphs, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Highway Planning and Construction Cluster, Child Support Enforcement, TANF Cluster, and Rehabilitation Services Vocational Rehabilitation Grants to States for the year ended June 30, 2017.

Basis for Qualified Opinion on Foster Care Title IV-E

As described in items 2017-011 and 2017-012 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the compliance of the State with its Foster Care Title IV-E program regarding Reporting and Special Tests and Provision - Operation of a Foster Care Demonstration Project. Consequently, we were unable to determine whether the State complied with those requirements applicable to that program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE
(Continued)

Basis for Qualified Opinion on SNAP Cluster

As described in items 2017-019, in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the compliance of the State with its SNAP Cluster regarding Reporting. Consequently, we were unable to determine whether the State complied with this requirement applicable to that program.

Basis for Qualified Opinion on Medicaid Cluster

As described in items 2017-026 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the compliance of the State with Special Tests and Provisions - ADP Risk Analysis and System Security Review that is applicable to its Medicaid Cluster. Consequently, we were unable to determine whether the State complied with this requirement applicable to that program.

Qualified Opinion on Foster Care Title IV-E, SNAP Cluster and Medicaid Cluster

In our opinion, except for the possible effects, if any, as might have been determined had we been able to examine sufficient evidence regarding the State's compliance with the requirements of its Foster Care IV-E program regarding Reporting and Special Tests and Provisions - Operation of a Foster Care Demonstration Project, the SNAP Cluster regarding Reporting, and the Medicaid Cluster regarding Special Tests and Provisions - ADP Risk Analysis and System Security Review described in the *Basis for Qualified Opinion* paragraph, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its Foster Care IV-E program, SNAP Cluster, and Medicaid Cluster for the year ended June 30, 2017.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State 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 other major federal programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items:

<i>Finding #</i>	<i>CFDA#</i>	<i>Program Name</i>	<i>Requirement</i>
2017-005	20.205	Highway Planning and Construction Cluster	Subrecipient Monitoring
2017-006	84.010	Title I Grants to Local Educational Agencies	Reporting
2017-007	84.010	Title I Grants to Local Educational Agencies	Subrecipient Monitoring
2017-008	84.027, 84.173	Special Education Cluster (IDEA)	Subrecipient Monitoring
2017-009	84.367	Supporting Effective Instruction State Grant	Subrecipient Monitoring
2017-013	93.558	Temporary Assistance for Needy Families (TANF)	Allowable Costs/Cost Principles
2017-015	93.558	Temporary Assistance for Needy Families (TANF)	Period of Performance
2017-016	93.558	Temporary Assistance for Needy Families (TANF)	Activities Allowed or Unallowed
2017-020	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Eligibility

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE
(Continued)

Our opinion on each major federal program is not modified with respect to these matters.

The State's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The State's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

This report is replacing the report previously issued on March 28, 2018. The previous report was reissued because it has been updated to reflect additional audit procedures completed on the Schedule of Expenditures of Federal Awards and the addition of reporting on Immunization Cooperative Agreements (CFDA 93.268). The Schedule of Expenditures of Federal Awards was revised to correct an error, therefore, requiring additional audit procedures. As a result of the changes, the Immunization Cooperative Agreements was audited as a major program.

Report on Internal Control over Compliance

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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 were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 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. We consider the following deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, to be material weaknesses:

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE
(Continued)

<i>Finding #</i>	<i>CFDA#</i>	<i>Program Name</i>	<i>Requirement</i>
2017-003	20.205	Highway Planning and Construction Cluster	Special Tests and Provisions - Wage Rate Requirements
2017-004	20.205	Highway Planning and Construction Cluster	Special Tests and Provisions - Quality Assurance
2017-005	20.205	Highway Planning and Construction Cluster	Subrecipient Monitoring
2017-010	93.563	Child Support Enforcement	Period of Performance
2017-011	93.658	Foster Care Title IV-E	Reporting
2017-012	93.658	Foster Care Title IV-E	Special Tests and Provisions - Operation of a Foster Care Demonstration Program
2017-013	93.558	Temporary Assistance for Needy Families (TANF)	Allowable Costs/Cost Principles
2017-014	93.558	Temporary Assistance for Needy Families (TANF)	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance
2017-015	93.558	Temporary Assistance for Needy Families (TANF)	Period of Performance
2017-016	93.558	Temporary Assistance for Needy Families (TANF)	Activities Allowed or Unallowed
2017-017	93.558	Temporary Assistance for Needy Families (TANF)	Special Tests and Provisions - Child Support Non-Cooperation
2017-018	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Level of Effort
2017-019	10.551	Supplemental Nutrition Assistance Program	Reporting
2017-020	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Eligibility
2017-021	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Special Tests and Provisions - Completion of IPEs
2017-022	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Procurement and Suspension and Debarment
2017-023	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Earmarking
2017-024	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Period of Performance
2017-025	93.778 93.767	Medical Assistance Program Children's Health Insurance Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
2017-026	93.778	Medical Assistance Program	Special Tests and Provisions - ADP Risk Analysis and System Security Review
2017-027	93.778	Medical Assistance Program	Special Tests and Provisions - Provider Health and Safety Standards

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 requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, to be significant deficiencies:

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE
(Continued)

<i>Finding #</i>	<i>CFDA#</i>	<i>Program Name</i>	<i>Requirement</i>
2017-006	84.010	Title I Grants to Local Educational Agencies	Reporting
2017-007	84.010	Title I Grants to Local Educational Agencies	Subrecipient Monitoring
2017-008	84.027, 84.173	Special Education Cluster (IDEA)	Subrecipient Monitoring
2017-009	84.367	Supporting Effective Instruction State Grant	Subrecipient Monitoring

The State's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The State's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 19, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic 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 basic 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 the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

March 28, 2018, except for the Schedule of Expenditures of Federal Awards and Immunization Cooperative Agreements (CFDA 93.268), as to which the date is February 13, 2019

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
<u>U.S. Department of Agriculture</u>					
Plant and Animal Disease, Pest Control, and Animal Care	10.025				
		300	15-8218-0332-CA	(72)	(72)
		300	15-8218-0828-CA	36,588	-
		300	16-8218-0332-CA	99,505	98,956
		300	16-8218-0793-CA	12,120	-
		300	16-8218-0793-CA	20,648	-
		300	16-8218-0828-CA	835	-
		300	17-8218-0332-CA	3,509	-
		300	17-8218-0332-CA	4,880	-
		351	16-9718-1212-CA	149,651	-
		351	16-9718-1259-CA	98,871	-
		351	AP17VSSPRS00C060	52,419	-
		351	AP17VSSPRS00C061	13,734	-
Total For Program - Plant and Animal Disease, Pest Control, and Animal Care				492,688	98,884
Wildlife Services	10.028				
		300	15-7440-1164-CA	311	-
		300	16-7440-1164-CA	4,089	-
Total For Program - Wildlife Services				4,400	-
Wetlands Reserve Program	10.072				
		300	6652KY05005CW	75,655	-
Total For Program - Wetlands Reserve Program				75,655	-
Biofuel Infrastructure Partnership	10.117	266	AG28540IN001	772,313	772,313
Total For Program - Biofuel Infrastructure Partnership				772,313	772,313
Specialty Crop Block Grant Program - Farm Bill	10.170	36	12-25-B-1669	7,603	7,603
		36	14-SCBGP-IN-0018	132,584	132,584
		36	15-SCBGP-IN-0032	168,576	133,455
		36	16-SCBGP-IN-0052	12,592	12,592
Total For Program - Specialty Crop Block Grant Program - Farm Bill				321,355	286,234
Organic Certification Cost Share Programs	10.171				
		36	15-NOCCS-IN-0017	(34)	(34)
		36	16-NOCCS-IN-0017	106,701	106,701
Total For Program - Organic Certification Cost Share Programs				106,667	106,667
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475				
		351	15-37-A-310 BASE	840	-
		351	15-37-A-310-FAIM	-	-
		351	16-37-A-310 BASE	453,182	-
		351	17-37A-311 BASE	1,161,260	-
		351	ESTIMATE	2,586	-
		351	ESTIMATE	5,509	-
		351	FY2011 Allocation	(1,433)	-
Total For Program - Cooperative Agreements with States for Intrastate Meat and Poultry Inspection				1,621,944	-
Food Safety Cooperative Agreements	10.479				
		351	16-37-A-104	4,766	-
		351	17-37-A-104	31,079	-
Total For Program - Food Safety Cooperative Agreements				35,845	-
<u>SNAP Cluster</u>					
Supplemental Nutrition Assistance Program	10.551	500	62100	339,421,312	-
		500	62100	647,183,880	-
		500	2IN400099	1,282	-
		500	ESTIMATE	694	-
		500	ESTIMATE	1,626	-
Total For Program - Supplemental Nutrition Assistance Program				986,608,794	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	500	2IN400099	7,996	-
		500	2IN400099	12,488	-
		500	2IN400099	26,171	-
		500	2IN400099	95,234	-
		500	2IN400099	1,130,944	-
		500	2IN400099	30,848,282	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		500	2IN430126	1,262,657	-
		500	2IN430126	4,474,339	2,879,747
		500	ESTIMATE	37,916	-
		500	ESTIMATE	1,248,293	-
		500	ESTIMATE	1,736,938	-
		500	ESTIMATE	3,806,010	-
		500	ESTIMATE	33,562,420	-
Total For Program - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				78,249,688	2,879,747
Total for Cluster - SNAP Cluster				1,064,858,482	2,879,747
Child Nutrition Cluster					
School Breakfast Program	10.553	718	2IN300059	19,754,150	19,754,150
		718	2IN300059	59,656,017	59,656,017
Total for Program - School Breakfast Program				79,410,167	79,410,167
National School Lunch Program	10.555	415	2IN300059	7,602	-
		415	2IN300059	12,228	-
		450	2IN300059	13,007	-
		450	2IN300059	32,895	-
		550	2IN300059	15,000	-
		550	2IN300059	70,400	-
		560	2IN300059	(4,731)	-
		560	2IN300059	73,290	-
		560	2IN300059	121,474	-
		615	2IN300059	382,674	-
		615	2IN300059	735,986	-
		718	2IN300059	62,939,355	62,939,355
		718	2IN300059	199,627,693	198,775,703
		718	Noncash Assistance	44,435,975	-
Total For Program - National School Lunch Program				308,462,848	261,715,058
Special Milk Program for Children	10.556	718	2IN300059	57,308	57,308
		718	2IN300059	84,914	84,914
Total for Program - Special Milk Program for Children				142,222	142,222
Summer Food Service Program for Children	10.559	718	2IN300059	(177)	(177)
		718	2IN300059	(608)	(608)
		718	2IN300059	8,507,547	8,507,547
		718	2IN300059	368,697	368,697
		718	Noncash Assistance	43,029	-
Total for Program - Summer Food Service Program for Children				8,918,488	8,875,459
Total for Cluster - Child Nutrition Cluster				396,933,725	350,142,906
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	400	61900	-	-
		400	2IN7000012-01	3,868	3,868
		400	2IN700002	12,920,966	11,280,340
		400	2IN700002	25,919,962	-
		400	2IN700002-017	3,420,324	3,053,176
		400	2IN700012	152,755	152,755
		400	2IN700012-00	848,323	848,323
		400	2IN70002-07	17,628,913	15,115,943
		400	ESTIMATE	(16,990)	(16,945)
		400	ESTIMATE	-	-
		400	ESTIMATE	39,512,496	-
Total For Program - Special Supplemental Nutrition Program for Women, Infants, and Children				100,390,617	30,437,460
Child and Adult Care Food Program	10.558	718	2IN300059	(80)	-
		718	2IN300059	(311)	(311)
		718	2IN300059	9,856	9,856
		718	2IN300059	20,070,670	19,993,166
		718	2IN300059	41,840,041	41,561,114
Total For Program - Child and Adult Care Food Program				61,920,176	61,563,825
State Administrative Expenses for Child Nutrition	10.560	718	2IN300059	20,050	-
		718	2IN300260	(7,287)	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		718	2IN300260	7,362	-
		718	2IN300260	283,291	-
		718	2IN300260	2,765,245	-
		718	2IN300260	<u>3,067,850</u>	<u>(244)</u>
Total For Program - State Administrative Expenses for Child Nutrition				<u>6,136,511</u>	<u>(244)</u>
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565	400	2IN810001#023	177,400	160,755
		400	2IN810001-006 2016	95,185	86,933
		400	Noncash Assistance	<u>909,733</u>	<u>-</u>
Total For Program - Commodity Supplemental Food Program				<u>1,182,318</u>	<u>247,688</u>
Emergency Food Assistance Program (Administrative Costs)	10.568	400	2IN810001	333,994	316,473
		400	2IN810001#023	40,295	-
		400	2IN810001#023	568,803	568,803
		400	Noncash Assistance	<u>11,303,160</u>	<u>-</u>
Total For Program - Emergency Food Assistance Program (Administrative Costs)				<u>12,246,252</u>	<u>885,276</u>
Total for Cluster - Food Distribution Cluster				<u>13,428,570</u>	<u>1,132,964</u>
WIC Farmers' Market Nutrition Program (FMNP)	10.572	400	2IN810001	9,788	-
		400	2IN810001-014	169,359	-
		400	2IN810001-023	1,528	-
		400	2IN810001-023	<u>12,413</u>	<u>-</u>
Total For Program - WIC Farmers' Market Nutrition Program (FMNP)				<u>193,088</u>	<u>-</u>
Team Nutrition Grants	10.574				
		718	8IN300114	4,371	-
		718	8IN300116	62,791	-
		718	CNTN-13-IN	<u>4,098</u>	<u>-</u>
Total For Program - Team Nutrition Grants				<u>71,260</u>	<u>-</u>
Senior Farmers Market Nutrition Program	10.576				
		400	2IN810001	59,220	-
		400	2IN810001#023	<u>70</u>	<u>-</u>
Total For Program - Senior Farmers Market Nutrition Program				<u>59,290</u>	<u>-</u>
WIC Grants To States (WGS)	10.578				
		400	WIFRT-15-IN-1	355,436	49,293
		400	WIMIS-14-IN-1	29,128	-
		400	WIMIS-14-IN-2	135,933	-
		400	WIMIS-14-IN-2	<u>1,447,911</u>	<u>-</u>
Total For Program - WIC Grants To States (WGS)				<u>1,968,408</u>	<u>49,293</u>
Child Nutrition Discretionary Grants Limited Availability	10.579				
		718	2IN300811	58,863	58,863
		718	2IN300811	<u>219,335</u>	<u>219,335</u>
Total For Program - Child Nutrition Discretionary Grants Limited Availability				<u>278,198</u>	<u>278,198</u>
Fresh Fruit and Vegetable Program	10.582				
		718	2IN310059	427,420	427,420
		718	2IN310059	<u>2,789,539</u>	<u>2,789,539</u>
Total For Program - Fresh Fruit and Vegetable Program				<u>3,216,959</u>	<u>3,216,959</u>
Forestry Research	10.652				
		300	12-JV-11242305-087	<u>93,493</u>	<u>-</u>
Total For Program - Forestry Research				<u>93,493</u>	<u>-</u>
Cooperative Forestry Assistance	10.664				
		300	14-DG-11420004-103	189,387	28,697
		300	14-DG-11420004-104	91,730	75,662
		300	14-DG-11420004-268	4,671	-
		300	15-01-07	151,744	-
		300	15-CS-11091202-013	5,719	(496)
		300	15-DG-11420004-045	27,285	-
		300	15-DG-11420004-219	210,302	60,547
		300	15-DG-11420004-220	64,970	52,587
		300	16-DG-11420004-290	93,221	-
		300	16-DG-11420004-291	<u>111,266</u>	<u>108,766</u>

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	16-DG-11420004-314	711	-
Total For Program - Cooperative Forestry Assistance				<u>951,006</u>	<u>325,763</u>
Urban and Community Forestry Program	10.675				
		300	15-DG-11420004-007	49,000	49,000
		300	15-DG-11420004-008	35,000	-
		300	17-DG-11420004-016	<u>20,865</u>	<u>-</u>
Total For Program - Urban and Community Forestry Program				<u>104,865</u>	<u>49,000</u>
Forest Legacy Program	10.676				
		300	14-DG-11420004-185	1,984	-
Total For Program - Forest Legacy Program				<u>1,984</u>	<u>-</u>
Forest Stewardship Program	10.678				
		300	11-DG-11420004-144	8,690	-
		300	13-DG-11420004-063	88,493	-
		300	15-DG-11420004-044	(2,551)	-
		300	16-DG-11420004-299	<u>27,291</u>	<u>-</u>
Total For Program - Forest Stewardship Program				<u>121,923</u>	<u>-</u>
Forest Health Protection	10.680				
		300	14-DG-11420004-233	15,101	-
		300	14-DG-11420004-255	78,072	-
		300	15-DG-11420004-221	8,281	-
		300	16-01-07	176,150	-
		300	16-DG-11420004-311	1,130	-
		300	17-01-07	<u>6,159</u>	<u>-</u>
Total For Program - Forest Health Protection				<u>284,893</u>	<u>-</u>
Good Neighbor Authority	10.691				
		300	16-GN-11091200-008	13,650	-
		300	16-GN-11091200-012	<u>47,446</u>	<u>-</u>
Total For Program - Good Neighbor Authority				<u>61,096</u>	<u>-</u>
Soil and Water Conservation	10.902				
		300	68-52KY-14-002	<u>18,712</u>	<u>-</u>
Total For Program - Soil and Water Conservation				<u>18,712</u>	<u>-</u>
Environmental Quality Incentives Program	10.912				
		36	69-3A75-12-254	<u>4,000</u>	<u>4,000</u>
Total For Program - Environmental Quality Incentives Program				<u>4,000</u>	<u>4,000</u>
Total - U.S. Department of Agriculture				<u>1,654,528,123</u>	<u>451,343,969</u>
<u>U.S. Department of Commerce</u>					
Coastal Zone Management Administration Awards	11.419				
		300	NA13N054190046	183,144	89,980
		300	NA14N054190080	166,009	131,997
		300	NA15N054190086	205,450	144,335
		300	NA16N054190085	<u>279,764</u>	<u>22,269</u>
Total For Program - Coastal Zone Management Administration Awards				<u>834,367</u>	<u>388,581</u>
State and Local Implementation Grant Program	11.549				
		286	18-10-S13018	<u>814,571</u>	<u>-</u>
Total For Program - State and Local Implementation Grant Program				<u>814,571</u>	<u>-</u>
Total - U.S. Department of Commerce				<u>1,648,938</u>	<u>388,581</u>
<u>U.S. Department of Defense</u>					
Procurement Technical Assistance For Business Firms	12.002				
		38	SP4800-14-2-1499	(46,332)	-
		38	SP4800-15-2-1599	15,871	-
		38	SP4800-16-2-1699	<u>100,629</u>	<u>-</u>
Total For Program - Procurement Technical Assistance For Business Firms				<u>70,168</u>	<u>-</u>
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113				
		495	W912DY-14-2-0216	31,215	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		495	W912DY-16-2-0216	83,589	-
Total For Program - State Memorandum of Agreement Program for the Reimbursement of Technical Services				114,804	-
Military Construction, National Guard	12.400				
		110	W912L9-10-2-2002	(60,330)	-
		110	W912L9-10-2-2003	60,330	-
		110	W912L9-11-2-2004	810,668	-
Total For Program - Military Construction, National Guard				810,668	-
National Guard Military Operations and Maintenance (O&M) Projects	12.401				
		110	60900	7,700	-
		110	60900	11,957	-
		110	60900	14,475	-
		110	60900	14,600	-
		110	60900	26,877	-
		110	60900	57,449	-
		110	609000	1,445	-
		110	2016 ARNG APPS	565,318	-
		110	W912L9-10-2-1001	(131,240)	-
		110	W912L9-10-2-1010	2,334	-
		110	W912L9-11-2-1003	(93)	-
		110	W912L9-12-2-1002	92	-
		110	W912L9-12-2-1010	(2,334)	-
		110	W912L9-13-2-1001	121,464	-
		110	W912L9-13-2-1002	(42,370)	-
		110	W912L9-13-2-1003	93	-
		110	W912L9-13-2-1010	36	-
		110	W912L9-14-2-1001	476,106	-
		110	W912L9-14-2-1002	41,890	-
		110	W912L9-14-2-1005	25,040	-
		110	W912L9-14-2-1010	(252)	-
		110	W912L9-14-2-1040	808	-
		110	W912L9-15-2-1001	565,616	-
		110	W912L9-15-2-1002	(41,879)	-
		110	W912L9-15-2-1003	(128)	-
		110	W912L9-15-2-1005	77,642	-
		110	W912L9-15-2-1007	403	-
		110	W912L9-15-2-1010	(4,639)	-
		110	W912L9-15-2-1011	5,500	-
		110	W912L9-15-2-1021F	1,227	-
		110	W912L9-15-2-1021T	687	-
		110	W912L9-15-2-1023F	5,772	-
		110	W912L9-15-2-1023T	1,273	-
		110	W912L9-15-2-1024F	12,450	-
		110	W912L9-15-2-1040	938	-
		110	W912L9-16-2-1001	9,857,942	-
		110	W912L9-16-2-1002	726,028	-
		110	W912L9-16-2-1003	(144,389)	-
		110	W912L9-16-2-1004	12,645	-
		110	W912L9-16-2-1007	1,097,554	-
		110	W912L9-16-2-1010	26,888	-
		110	W912L9-16-2-1011	43,691	-
		110	W912L9-16-2-1021F	320,967	-
		110	W912L9-16-2-1021T	440,784	-
		110	W912L9-16-2-1023F	199,471	-
		110	W912L9-16-2-1023T	156,467	-
		110	W912L9-16-2-1024F	381,924	-
		110	W912L9-16-2-1040	36,798	-
		110	W912L9-17-2-1001	12,954,010	-
		110	W912L9-17-2-1002	941,191	-
		110	W912L9-17-2-1003	1,456,120	-
		110	W912L9-17-2-1004	173,270	-
		110	W912L9-17-2-1005	1,678,367	-
		110	W912L9-17-2-1007	1,021,206	-
		110	W912L9-17-2-1010	58,649	-
		110	W912L9-17-2-1021T	865,322	-
		110	W912L9-17-2-1023F	381,027	-
		110	W912L9-17-2-1023F	892,420	-
		110	W912L9-17-2-1023T	367,185	-
		110	W912L9-17-2-1024F	831,610	-
		110	W912L9-17-2-1040	252,101	-
Total For Program - National Guard Military Operations and Maintenance (O&M) Projects				36,845,505	-
National Guard Challenge Program	12.404				
		110	W912L9-14-2-4001	1,422	-
		110	W912L9-15-2-4001	125,381	-
		110	W912L9-16-2-4001	2,833,344	-
		110	W912L9-16-2-4002	(67,408)	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		110	W912L9-17-2-4002	616,255	-
Total For Program - National Guard Challenge Program				3,508,994	-
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	38	HQ00051410017	60,328	-
Total For Program - Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies				60,328	-
Economic Adjustment Assistance for State Governments	12.617	510	HQ00051610003	102,854	-
Total For Program - Economic Adjustment Assistance for State Governments				102,854	-
Total - U.S. Department of Defense				41,513,321	-
<u>U.S. Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	38	B-08-DF-18-0001	386,378	386,378
		38	B-08-DI-18-0001	11,880,171	11,845,619
		38	B-09-DC-18-0001	376,849	365,300
		38	B-10-DC-18-0001	242,401	224,797
		38	B-11-DC-18-0001	168,878	150,000
		38	B-13-DC-18-0001	2,022,015	1,834,177
		38	B-14-DC-18-0001	13,405,260	13,405,260
		38	B-15-DC-18-0001	5,471,154	5,201,511
		38	B-16-DC-18-0001	425,247	182,094
		67	B-08-DI-18-0001	23,789	-
		300	B-08-DI-18-0001	681,133	-
Total For Program - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				35,083,275	33,595,136
Fair Housing Assistance Program State and Local	14.401	258	6FPLP0004	30,765	-
		258	FF205K 5008	215,169	-
		258	FF205K055008	466	-
		258	FF205K065008	545	-
		258	FF205K135008	82,627	-
		258	FF205K145008	116,254	-
		258	FF205K155008	64,965	-
		258	FF205K165008	3,190	-
		258	IFF205K075008	6,640	-
Total For Program - Fair Housing Assistance Program State and Local				520,621	-
Total - U.S. Department of Housing and Urban Development				35,603,896	33,595,136
<u>U.S. Department of the Interior</u>					
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	300	ESTIMATE	393,092	-
		300	ESTIMATE	917,276	-
Total For Program - Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining				1,310,368	-
Abandoned Mine Land Reclamation (AMLR)	15.252	300	ESTIMATE	341,647	-
		300	S14AF20003	3,675,343	3,891
		300	S15AF20018	2,727,793	7,349
		300	S16AF20014	1,939,581	35,482
Total For Program - Abandoned Mine Land Reclamation (AMLR)				8,684,364	46,722
Fish and Wildlife Cluster					
Sport Fish Restoration	15.605	300	F13AF00474	51	51
		300	F13AF00475	41,967	41,967
		300	F14AA00347 SFR	1,648	-
		300	F14AF00106	(27,153)	-
		300	F14AF00344	6,500	-
		300	F14AF01340	63,600	-
		300	F15AF00095	6,483	15,309
		300	F15AF00253	(14,204)	-
		300	F15AF01226	153,750	153,750
		300	F16AF00046	766,507	16,718
		300	F16AF00050	116,717	-
		300	F16AF00054	863,755	-
		300	F16AF00180	40,937	40,937

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	F16AF00206	1,082,055	-
		300	F17AF00029	720,269	14,385
		300	F17AF00217	348,121	-
Total For Program - Sport Fish Restoration				4,171,003	283,117
Wildlife Restoration and Basic Hunter Education	15.611	300	F14AA00347 WR	1,648	-
		300	F14AF00186	2,921	-
		300	F14AF00187	10,184	-
		300	F14AF00344	4,334	-
		300	F14AF00350	1,812,216	-
		300	F14AF00351	694,925	-
		300	F14AF00461	215,838	-
		300	F14AF00511	2,999	-
		300	F14AF00513	46,913	-
		300	F15AF00072	207,864	207,864
		300	F15AF00073	24,041	-
		300	F15AF00439	8,793	-
		300	F15AF00484	119,660	-
		300	F15AF00518	72,391	-
		300	F15AF00703	597,389	-
		300	F15AF01208	101,356	-
		300	F15AF01208	574,351	-
		300	F15AF01341	36,712	36,712
		300	F16AF00023	81,163	81,163
		300	F16AF00244	44,866	44,866
		300	F16AF00429	108,668	-
		300	F16AF00430	409,308	-
		300	F16AF00431	176,148	-
		300	F16AF00435	344,261	-
		300	F16AF00436	296,065	-
		300	F16AF00492	4,214,799	-
		300	F16AF00524	200,356	-
		300	F16AF01261	58,209	58,209
		300	F17AF00020	352,000	-
		300	F17AF00021	55,000	-
Total For Program - Wildlife Restoration and Basic Hunter Education				10,875,378	428,814
Total for Cluster - Fish and Wildlife Cluster				15,046,381	711,931
Fish and Wildlife Management Assistance	15.608	300	F15AC00429	49,965	-
		300	F15AP00264	9,312	-
		300	F16AP00059	19,392	-
		300	F16AP00229	71,864	-
		300	F16AP00938	19,075	-
Total For Program - Fish and Wildlife Management Assistance				169,608	-
Cooperative Endangered Species Conservation Fund	15.615	300	F11AP00868	1,131,744	-
		300	F12AP00840	4,127	-
		300	F13AP00681	22,737	22,737
		300	F14AP00722	24,469	24,469
		300	F17AP00163	559	559
Total For Program - Cooperative Endangered Species Conservation Fund				1,183,636	47,765
Clean Vessel Act	15.616	495	F11AP00757	7,194	-
		495	F13AP00930	11,340	-
		495	F13AP00932	4,090	-
		495	F15AP00137	73,019	-
		495	F15AP00147	3,992	-
		495	F15AP00360	11,162	-
Total For Program - Clean Vessel Act				110,797	-
Sportfishing and Boating Safety Act	15.622	300	F12AP00625	(49,730)	-
Total For Program - Sportfishing and Boating Safety Act				(49,730)	-
Enhanced Hunter Education and Safety	15.626	300	F14AF01195	92,159	-
Total For Program - Enhanced Hunter Education and Safety				92,159	-
State Wildlife Grants	15.634	300	F13AF00182	124,155	-
		300	F14AF00133	74,660	74,660
		300	F14AF00246	86,545	86,545

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	F14FA00899	7,400	7,400
		300	F15AF00100	215,418	-
		300	F15AF00941	57,866	57,866
		300	F16AF00042	29,111	29,111
		300	F16AF00545	4,798	-
		300	F16AF01092	16,604	16,604
		300	F17AF00055	79,682	-
		300	T-7-R-7	45,171	45,171
Total For Program - State Wildlife Grants				741,410	317,357
Endangered Species Conservation – Recovery Implementation Funds	15.657				
		300	F14AP00768	1,520	1,520
		300	F15AP00720	17,272	-
Total For Program - Endangered Species Conservation – Recovery Implementation Funds				18,792	1,520
Great Lakes Restoration	15.662				
		300	F13AP00702	9,474	-
		300	F15AP00230	261,928	-
		300	F15AP00413	133,351	-
		300	F16AC01133	3,695	-
		300	F16AP01037	6,919	-
Total For Program - Great Lakes Restoration				415,367	-
U.S. Geological Survey Research and Data Collection	15.808				
		300	G15AC00381	1,631	-
Total For Program - U.S. Geological Survey Research and Data Collection				1,631	-
Historic Preservation Fund Grants-In-Aid	15.904				
		300	ESTIMATE	110,292	-
		300	P15F050075	259,384	208,138
		300	P16AF00050	437,971	192,026
Total For Program - Historic Preservation Fund Grants-In-Aid				807,647	400,164
Outdoor Recreation Acquisition, Development and Planning	15.916				
		300	18-00576	24,252	24,252
		300	18-00578 (MWR-P/G)	27,488	27,488
		300	18-00580	58,860	58,860
		300	18-00583 P13AP00192	(8)	-
		300	18-00584	249,069	249,069
		300	18-00585	77,651	77,651
		300	18-00586	9,474	9,474
		300	18-00587	87,803	87,803
		300	18-00588	73,511	73,511
		300	18-00589	81,737	81,737
		300	18-00592	14,812	14,812
		300	18-00594	237,382	-
		300	18-00595	13,609	-
Total For Program - Outdoor Recreation Acquisition, Development and Planning				955,640	704,657
Water Use and Data Research	15.981				
		300	G17AC00015	1,256	-
Total For Program - Water Use and Data Research				1,256	-
Total - U.S. Department of the Interior				29,489,326	2,230,116
<u>U.S. Department of Justice</u>					
Sexual Assault Services Formula Program	16.017				
		32	2013-KF-AX-0057	40,246	40,246
		32	2014-KF-AX-0047	110,282	110,282
		32	2015-KF-AX-0049	186,457	186,457
		32	2016-KF-AX-0028	211,009	210,999
Total For Program - Sexual Assault Services Formula Program				547,994	547,984
Juvenile Accountability Block Grants	16.523				
		32	2012-JB-FX-0004	242,922	242,922
		32	2013-JB-FX-0008	196,579	196,579
Total For Program - Juvenile Accountability Block Grants				439,501	439,501
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528				
		22	2014-EW-AX-K0101	61,554	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Total For Program - Enhanced Training and Services to End Violence and Abuse of Women Later in Life				61,554	-
Juvenile Justice and Delinquency Prevention Allocation to States	16.540				
		32	2013-MU-FX-0020	56,006	55,971
		32	2015-JF-FX-0033	28,439	-
Total For Program - Juvenile Justice and Delinquency Prevention Program				84,445	55,971
Missing Children's Assistance	16.543				
		100	2011-MC-CX-K005	19,424	18,955
		100	2014-MC-FX-K018	384,081	180,317
Total For Program - Missing Children's Assistance				403,505	199,272
State Justice Statistics Program for Statistical Analysis Centers	16.550				
		32	2016-BJ-CX-K028	6,422	-
Total For Program - State Justice Statistics Program for Statistical Analysis Centers				6,422	-
National Criminal History Improvement Program (NCHIP)	16.554				
		22	2008-RU-BX-K012	13,524	-
		22	2014-RU-BX-K031	9,489	-
		22	2015-RU-BX-K039	297,544	-
		32	2015-RU-BX-K039	1,751	-
		32	2016-RU-BX-K013	4,025	-
		100	2014-RU-BX-K031	(34,979)	-
		100	2015-RU-BX-K039	430,039	-
Total For Program - National Criminal History Improvement Program (NCHIP)				721,393	-
Public Safety Officers' Benefits Program	16.571				
		22	2013-DG-BX-K011	3,760	-
Total For Program - Public Safety Officers' Benefits Program				3,760	-
Crime Victim Assistance	16.575				
		22	2007-VA-GX-0056	8,098	-
		22	2008-VA-GX-0031	12,507	-
		32	2013-VA-GX-0036	75,940	75,960
		32	2014-VA-GX-0062	822,952	810,471
		32	2015-VA-GX-0064	12,349,894	12,054,278
		32	2016-VA-GX-0017	3,754,362	3,661,419
		46	2015-VA-GX-0064	1,500	-
		100	2015-VA-GX-0064	71,817	-
		100	2016-VA-GX-0017	46,838	-
Total For Program - Crime Victim Assistance				17,143,908	16,602,128
Crime Victim Compensation	16.576				
		32	2009-VC-GX-0046	428	-
		32	2012-VC-GX-0035	101	-
		32	2013-VC-GX-0031	41,776	15,951
		32	2014-VC-GX-0054	40,820	(8,345)
		32	2015-VC-GX-0054	1,213,992	1,207,505
		32	2016-VC-GX-0053	79,645	-
Total For Program - Crime Victim Compensation				1,376,762	1,215,111
Crime Victim Assistance/Discretionary Grants	16.582				
		32	2015-VF-GX-0045	(888)	-
Total For Program - Crime Victim Assistance/Discretionary Grants				(888)	-
Drug Court Discretionary Grant Program	16.585				
		26	2013-DC-BX-0018	41,647	-
Total For Program - Drug Court Discretionary Grant Program				41,647	-
Violence Against Women Formula Grants	16.588				
		22	2015-WF-AX-0020	11,953	-
		22	2016-WF-AX-0028	843	-
		32	2013-WF-AX-0047	20,064	20,064
		32	2014-WF-AX-0005	188,376	140,624
		32	2015-WF-AX-0020	920,611	868,356
		32	2016-WF-AX-0028	1,274,450	1,273,017
		615	2015-WF-AX-0020	5,926	-
Total For Program - Violence Against Women Formula Grants				2,422,223	2,302,061

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Residential Substance Abuse Treatment for State Prisoners	16.593				
		32	2012-RT-BX-0053	(35)	(35)
		32	2014-RT-BX-0050	26,234	26,234
		32	2015-RT-BX-0012	89,543	86,048
		32	2016-RT-BX-0044	200	-
		615	2015-RT-BX-0012	8,170	-
Total For Program - Residential Substance Abuse Treatment for State Prisoners				124,112	112,247
State Criminal Alien Assistance Program	16.606				
		615	2009-G7115-IN-AP	(2,139)	-
		615	2012-AP-BX-0031	214,979	-
Total For Program - State Criminal Alien Assistance Program				212,840	-
Project Safe Neighborhoods	16.609				
		32	2014-GP-BX-0002	194,747	192,857
		32	2014-GP-BX-0003	199,505	199,505
		32	2015-GP-BX-0001	2,529	-
Total For Program - Project Safe Neighborhoods				396,781	392,362
Public Safety Partnership and Community Policing Grants	16.710				
		100	2014AMWX0005	119,325	-
		100	2016AMWX0017	718	-
		100	2016HPWX0015	19,199	-
Total For Program - Public Safety Partnership and Community Policing Grants				139,242	-
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	16.735				
		615	2012-RP-BX-0011	105,014	-
		615	2013-RP-BX-0003	33,375	-
		615	2015-RP-BX-0008	86,215	-
Total For Program - PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities				224,604	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
		22	2008-DJ-BX-0018	54,737	-
		32	2012-DJ-BX-0765	112,675	91,854
		32	2013-DJ-BX-0039	72,700	64,320
		32	2014-DJ-BX-1191	773,397	723,410
		32	2015-DJ-BX-1071	699,469	646,365
		32	2016-DJ-BX-0402	502,810	502,810
		100	2014-DJ-BX-1191	56,193	-
		100	2015-DJ-BX-1071	283,084	-
		115	2014-DJ-BX-1191	91,080	-
		610	2014-DJ-BX-1191	(319)	-
		610	2015-DJ-BX-1071	71,664	-
		610	2015-MU-MU-0004	112,635	-
		615	2013-DJ-BX-0039	48,101	-
Total For Program - Edward Byrne Memorial Justice Assistance Grant Program				2,878,226	2,028,759
DNA Backlog Reduction Program	16.741				
		100	2014-DN-BX-0046	327,500	-
		100	2015-DN-BX-0030	677,835	-
		100	2016-DN-BX-0031	6,572	-
Total For Program - DNA Backlog Reduction Program				1,011,907	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742				
		32	2015-CD-BX-0021	580	-
		32	2016-CD-BX-0004	1,268	-
		100	2015-CD-BX-0021	59,180	-
		100	2016-CD-BX-0004	27,880	-
Total For Program - Paul Coverdell Forensic Sciences Improvement Grant Program				88,908	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745				
		410	2014-MO-BX-0025	18,415	-
		615	2014-MO-BX-0025	56,311	-
Total For Program - Criminal and Juvenile Justice and Mental Health Collaboration Program				74,726	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Support for Adam Walsh Act Implementation Grant Program	16.750				
		615	2012-AW-BX-0052	87,177	-
		615	2013-AW-BX-0032	43,304	-
		615	2014-AW-BX-0049	<u>14,523</u>	-
Total For Program - Support for Adam Walsh Act Implementation Grant Program				<u>145,004</u>	-
Edward Byrne Memorial Competitive Grant Program	16.751				
		615	2012-DS-BX-0024	418,319	-
		615	2015-DS-BX-0013	13,285	-
		615	2015-XT-BX-0038	<u>76,572</u>	-
Total For Program - Edward Byrne Memorial Competitive Grant Program				<u>508,176</u>	-
Harold Rogers Prescription Drug Monitoring Program	16.754				
		250	2012-PM-BX-0009	<u>13,858</u>	-
Total For Program - Harold Rogers Prescription Drug Monitoring Program				<u>13,858</u>	-
Second Chance Act Reentry Initiative	16.812				
		615	2011-RN-BX-0003	33,809	-
		615	2013-CZ-BX-0022	19,060	-
		615	2015-CZ-BX-0006	30,751	-
		615	2015-CZ-BX-0022	102,974	-
		615	2016-CZ-BX-0018	<u>101,929</u>	-
Total For Program - Second Chance Act Reentry Initiative				<u>288,523</u>	-
NICS Act Record Improvement Program	16.813				
		22	2012-MU-MU-K012	95	-
		22	2014-NS-BX-K016	356,280	-
		22	2015-NS-BX-K022	52,464	-
		32	2014-NS-BX-K016	(95,000)	-
		32	2015-NS-BX-K022	<u>4,200</u>	-
Total For Program - NICS Act Record Improvement Program				<u>318,039</u>	-
Juvenile Justice Reform and Reinvestment Demonstration Program	16.821				
		610	2016-VE-FX-0010	<u>91,952</u>	-
Total For Program - Juvenile Justice Reform and Reinvestment Demonstration Program				<u>91,952</u>	-
Other Assistance - Drug Enforcement Administration	16.UNKNO WN				
		100	2016-71	346,791	-
		100	ESTIMATE	<u>42,455</u>	-
Total For Program - Other Assistance - Drug Enforcement Administration				<u>389,246</u>	-
Total - U.S. Department of Justice				<u>30,158,370</u>	<u>23,895,396</u>
<u>U.S Department of Labor</u>					
Labor Force Statistics	17.002				
		510	LM-26993-16-75-J-18	131,726	-
		510	LM-28249-17-75-J-18	<u>702,747</u>	-
Total For Program - Labor Force Statistics				<u>834,473</u>	-
Compensation and Working Conditions	17.005				
		225	OS-27024-16-75-J-18	21,560	-
		225	OS-28280-17-75-J-18	<u>79,751</u>	-
Total For Program - Compensation and Working Conditions				<u>101,311</u>	-
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	17.207				
		510	DI-23800-12-75-A-18	2,640	(3,749)
		510	ES-22995-12-55-A-18	(674)	-
		510	ES-26018-14-55-A-18	10,892	2,000
		510	ES-27489-15-5-A-18	84,271	142,301
		510	ES-29411-16-55-A-18	<u>11,713,463</u>	<u>903,081</u>
Total For Program - Employment Service/Wagner-Peyser Funded Activities				<u>11,810,592</u>	<u>1,043,633</u>
Disabled Veterans' Outreach Program (DVOP)	17.801				
		510	DV-26636-15-55-5-18	4,281	4,240
		510	DV-26636-15-55-5-18	7,022	6,880
		510	DV-26636-15-55-5-18	836,035	94,859
		510	DV-26636-15-55-5-18	<u>941,402</u>	<u>61,247</u>

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		510	DV-30014-17-55-5-18	1,143,628	64,175
Total For Program - Disabled Veterans' Outreach Program (DVOP)				2,932,368	231,401
Total for Cluster - Employment Service Cluster				14,742,960	1,275,034
Unemployment Insurance	17.225	510	UI-22275-12-55-A-18	(10)	-
		510	UI-25202-14-55-A-18	(40)	-
		510	UI-26394-14-60-A-18	203,965	-
		510	UI-26533-15-55-A-18	18,619	-
		510	UI-27905-15-55-A-18	598,241	-
		510	UI-27975-16-55-A-18	10,374,192	38,008
		510	UI-28130-16-60-A-18	3,653,017	2,159,703
		510	UI-29840-17-55-A-18	25,761,650	-
		510	UI-29895-17-55-A-18	735,557	-
		510	UI-29895-17-55-A-18	2,129,018	-
		510	UI-30216-17-60-A-18	878,062	-
		510	UIPL 19-16	76,876	-
		8510	Estimate	285,179,156	-
Total For Program - Unemployment Insurance				329,608,303	2,197,711
Senior Community Service Employment Program	17.235	510	AD-26861-15-55-A-18	240,884	241,128
		510	AD-29556-16-55-A-18	1,910,027	1,886,594
Total For Program - Senior Community Service Employment Program				2,150,911	2,127,722
Trade Adjustment Assistance	17.245	510	TA-22655-12-55-A-18	1,522	-
		510	TA-24341-13-55-A-18	987	-
		510	TA-25286-14-55-A-18	754,047	4,077
		510	TA-26723-15-55-A-18	2,426,629	30,884
		510	TA-28049-16-55-A-18	1,203,925	-
Total For Program - Trade Adjustment Assistance				4,387,110	34,961
WIOA Cluster					
WIA/WIOA Adult Program	17.258	510	AA-25352-14-55-A-18	35,215	5,739
		510	AA-26778-15-55-A-18	3,732,730	3,380,429
		510	AA-28315-16-55-A-18	10,400,418	9,207,680
Total For Program - WIA/WIOA Adult Program				14,168,363	12,593,848
WIA/WIOA Youth Activities	17.259	510	AA-25352-14-55-A-18	140,754	68,156
		510	AA-26778-15-55-A-18	7,093,906	6,021,982
		510	AA-28315-16-55-A-18	8,686,471	7,685,952
Total For Program - WIA/WIOA Youth Activities				15,921,131	13,776,090
WIA/WIOA Dislocated Worker Formula Grants	17.278	510	AA-25352-14-55-A-18	281,875	167,967
		510	AA-26778-15-55-A-18	6,941,767	6,203,208
		510	AA-28315-16-55-A-18	9,750,817	8,115,548
		700	AA-28315-16-55-A-18	361,570	-
Total For Program - WIA/WIOA Dislocated Worker Formula Grants				17,336,029	14,486,723
Total for Cluster - WIOA Cluster				47,425,523	40,856,661
WIA/WIOA Pilots, Demonstrations, and Research Projects	17.261	258	WB-29576-16-60-A-18	2,299	-
		510	MI-25894-14-60-A-18	577,426	-
Total For Program - WIA/WIOA Pilots, Demonstrations, and Research Projects				579,725	-
Incentive Grants - WIA Section 503	17.267	510	PI-25820-14-55-A-18	48,562	47,058
Total For Program - Incentive Grants - WIA Section 503				48,562	47,058
Work Opportunity Tax Credit Program (WOTC)	17.271	510	ES-29411-16-55-A-18	217,048	-
Total For Program - Work Opportunity Tax Credit Program (WOTC)				217,048	-
Temporary Labor Certification for Foreign Workers	17.273	510	ESTIMATE	71,834	-
		510	FL-27160-15-55-A-18	15,044	-
Total For Program - Temporary Labor Certification for Foreign Workers				86,878	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	510	DW-29778-16-60-A-18	71,612	-
		510	EM-24453-13-60-A-18	(1,140)	(260)
		510	EM-27352-15-60-A-18	1,270,424	962,801
Total For Program - WIOA National Dislocated Worker Grants / WIA National Emergency Grants				1,340,896	962,541
WIA/WIOA Dislocated Worker National Reserve Technical Assistance and Training	17.281	510	MI-27246-15-60-A-18	(27,340)	(27,340)
Total For Program - WIA/WIOA Dislocated Worker National Reserve Technical Assistance and Training				(27,340)	(27,340)
Apprenticeship USA Grants	17.285	510	AP-30077-16-60-A-18	38,590	3,625
		510	AP-29236-16-55-A-18	28,740	-
Total For Program - Apprenticeship USA Grants				67,330	3,625
Occupational Safety and Health State Program	17.503	225	SP-27555-SP6	621,946	-
		225	SP-28962-SP7	1,394,135	-
Total For Program - Occupational Safety and Health State Program				2,016,081	-
Consultation Agreements	17.504	225	CS-27062-CS6	214,573	-
		225	CS-28918-CS7	531,789	-
Total For Program - Consultation Agreements				746,362	-
Total - U.S Department of Labor				403,491,660	47,477,973
U.S. Department of Transportation					
Airport Improvement Program	20.106	800	3-18-0000-14-2016	305,072	-
Total For Program - Airport Improvement Program				305,072	-
Highway Planning and Construction Cluster					
Highway Planning and Construction	20.205	100	N4510.774	43,988	-
		300	4510.802	134,488	-
		300	ESTIMATE	101,990	-
		300	Estimated \$	1,531	-
		300	N4510.770	24,465	-
		300	RT14003	15,000	15,000
		300	RT14009	121,500	121,500
		300	various	(179)	-
		400	ESTIMATE	9,600	-
		800	4510.802	434,178,922	28,403,986
		800	ESTIMATE	68,545	-
		800	ESTIMATE	315,797,816	12,012,597
		800	Estimated \$	205,669	-
		800	Estimated \$	827,334	407,126
		800	estimated \$	1,806,342	23,458
		800	Estimated \$	3,283,866	328,635
		800	Estimated \$	79,282,143	2,596,340
		800	N 4510.705	(10,515)	-
		800	N4510.770	20,459,628	2,169,394
		800	N4510.774	63,860,383	12,440,082
		800	NHTSA	262	-
		800	RTA-000-1661	(51,506)	23,551
		800	various	(2,831,172)	2,168,932
		800	various	10,523,992	2,141,028
Total For Program - Highway Planning and Construction				927,854,092	62,851,629
Recreational Trails Program	20.219	300	ESTIMATE	1,820	-
		300	ESTIMATE	11,562	11,562
		300	ESTIMATE	21,277	21,277
		300	RT08(004)	100,575	100,575
		300	RT10(002)	1,122	-
		300	RT10(007)	2,760	2,760
		300	RT11(002)	5,600	-
		300	RT11(004)	602	-
		300	RT11(009)	142,159	142,159
		300	RT12(002)	20,466	-
		300	RT12(004)	123,225	123,225
		300	RT12(007)	10,478	10,478
		300	RT13(001)	114,476	-
		300	RT13(003)	11,346	-
		300	RT13(004)	122,217	122,217
		300	RT13(006)	245	245

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	RT13(007)	1,115	1,115
		300	RT13(008)	18,918	18,918
		300	RT13(009)	3,323	3,323
		300	RT14(001)	52,829	-
		300	RT14(002)	162,703	-
		300	RT14007	4,400	4,400
		300	RT15(001)	41,531	-
		300	RT15(002)	49,505	-
		300	RT15(003)	13,438	-
		300	RT15(004)	2,720	2,720
		300	RT15(006)	207	207
		300	RT15(007)	8,964	8,964
Total For Program - Recreational Trails Program				<u>1,049,583</u>	<u>574,145</u>
Total for Cluster - Highway Planning and Construction Cluster				<u>928,903,675</u>	<u>63,425,774</u>
Motor Carrier Safety Assistance	20.218	100	FM-MCG-0226-15-01-00	19,720	-
		100	FM-MCG-0316-16-01-00	3,948,978	-
		100	FM-MCG-0360-17	(16)	-
		100	FMMHP0225-15-01-00	243,971	-
		100	FMMHP-0247-16-01-00	673,104	-
		100	FM-MNE-0214-15-01-00	200,364	-
		100	FM-MNE-0260-16-01	433,335	-
Total For Program - Motor Carrier Safety Assistance				<u>5,519,456</u>	<u>-</u>
Commercial Driver's License Program Improvement Grant	20.232	22	CD-09-IN-1	21,997	-
		22	CD101810000000	10,572	-
		22	FM-CDL-0136-13-01-00	750,947	-
		22	FM-CDL-0157-14-01-00	184,262	-
		22	FM-CDL-0190-15-01-00	83,548	-
Total For Program - Commercial Driver's License Program Improvement Grant				<u>1,051,326</u>	<u>-</u>
Safety Data Improvement Program	20.234	22	SD-09-18-01-G-00000	63,936	-
Total For Program - Safety Data Improvement Program				<u>63,936</u>	<u>-</u>
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	90	FM-CVN-0083-14-01-00	152,530	-
		90	FM-CVN-0093-15-01-00	36,450	-
		90	FM-CVN-0114-16-01-00	512,416	-
		90	IT061801G00000	(45,152)	-
Total For Program - Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements				<u>656,244</u>	<u>-</u>
High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants	20.319	800	FR-HSR-0122-12-01-00	18,657,498	-
Total For Program - High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants				<u>18,657,498</u>	<u>-</u>
Federal Transit Cluster					
Bus and Bus Facilities Formula Program	20.526	800	IN-34-0008-00	62,963	62,963
		800	IN-34-0011-00	949,697	949,697
Total For Program - Bus and Bus Facilities Formula Program				<u>1,012,660</u>	<u>1,012,660</u>
Total for Cluster - Federal Transit Cluster				<u>1,012,660</u>	<u>1,012,660</u>
Formula Grants for Rural Areas	20.509	800	IN-18-X032-00	544,240	-
		800	IN-18-X033-00	916,819	-
		800	IN-18-X034-00	11,270,129	11,155,680
		800	IN-2016-019-00	3,854,178	3,817,056
Total For Program - Formula Grants for Rural Areas				<u>16,585,366</u>	<u>14,972,736</u>
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	800	IN-16-X010-00	294,453	140,961
		800	IN-2016-021-00	1,233,136	-
		800	IN-X015-01	1,750,402	97,953
Total For Program - Enhanced Mobility of Seniors and Individuals with Disabilities				<u>3,277,991</u>	<u>238,914</u>

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Total for Cluster - Transit Services Programs Cluster				3,277,991	238,914
Highway Safety Cluster					
State and Community Highway Safety	20.600	32	18X9204020IN15	4,015	-
		32	18X9204020IN16	81,273	-
		32	18X9204020IN16	1,927,485	1,423,505
		32	18X9204020IN17	1,922,963	1,602,298
		32	18X9205464IN16	352,471	352,471
		100	18X9204020IN16	223,502	-
		100	18X9204020IN17	252,053	-
		100	NHTSA 402	418	-
		230	18X9205464IN16	220,000	-
Total For Program - State and Community Highway Safety				4,984,180	3,378,274
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	32	18X920405dIN16	1,185,010	624,333
		32	18X920405dIN17	1,001,032	621,335
		39	18X920405dIN16	67,742	-
		39	18X920405dIN17	109,539	-
		100	18X920405dIN16	334,200	-
		100	18X920405dIN17	158,455	-
Total For Program - Alcohol Impaired Driving Countermeasures Incentive Grants I				2,855,978	1,245,668
Occupant Protection Incentive Grants	20.602	32	18X920405bIN16	539,297	518,600
		32	18X920405bIN17	271,212	252,888
Total For Program - Occupant Protection Incentive Grants				810,509	771,488
State Traffic Safety Information System Improvement Grants	20.610	22	18X920405cIN15	4,397	-
		22	18X920405cIN16	252,293	-
		22	18X920405cIN17	121,121	-
		22	NHTSA	35,470	-
		32	18X920405cIN16	45,549	45,185
		32	18X920405cIN17	34,457	-
		115	18X920405cIN17	280,652	-
		385	18X920405cIN16	50,938	-
		385	18X920405cIN17	48,574	-
		400	18X920405cIN16	47,463	-
		400	18X920405cIN17	130,146	-
		400	ESTIMATE	-	-
Total For Program - State Traffic Safety Information System Improvement Grants				1,051,060	45,185
Incentive Grant Program to Prohibit Racial Profiling	20.611	22	NHTSA 1906	8,800	-
Total For Program - Incentive Grant Program to Prohibit Racial Profiling				8,800	-
Incentive Grant Program to Increase Motorcyclist Safety	20.612	32	18X920405fIN16	50,000	-
Total For Program - Incentive Grant Program to Increase Motorcyclist Safety				50,000	-
Total for Cluster - Highway Safety Cluster				9,760,527	5,440,615
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	20.614	100	DTNH22-12-H-00126	94,169	-
		100	DTNH2217H00126	20,299	-
Total For Program - National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants				114,468	-
Pipeline Safety Program State Base Grant	20.700	200	DTPH5616GSBG12	715,432	-
Total For Program - Pipeline Safety Program State Base Grant				715,432	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	385	HM-HMP-0548-16-01-00	61,304	-
		385	HM-HMP-O498-15-01-00	154,542	100,421
Total For Program - Interagency Hazardous Materials Public Sector Training and Planning Grants				215,846	100,421

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
PHMSA Pipeline Safety Program One Call Grant	20.721	200	69A3801730012PSBG	654,727	-
		200	DTPH56-16-G-SOC06	24,876	-
Total For Program - PHMSA Pipeline Safety Program One Call Grant				679,603	-
Surface Transportation Discretionary Grants for Capital Investment	20.932	800	Indianapolis	(37,807)	-
		800	Milton & Madison	(3,813)	-
Total For Program - Surface Transportation Discretionary Grants for Capital Investment				(41,620)	-
Total - U.S. Department of Transportation				987,477,480	85,191,120
<u>Equal Employment Opportunity Commission</u>					
Employment Discrimination_State and Local Fair Employment Practices Agency Contracts	30.002	258	EEC45015C0038	7,290	-
		258	EEC45015C0038	140,288	-
		258	EECCN090026-120007	79,679	-
Total For Program - Employment Discrimination_State and Local Fair Employment Practices Agency Contracts				227,257	-
Total - Equal Employment Opportunity Commission				227,257	-
<u>General Services Administration</u>					
Donation of Federal Surplus Personal Property	39.003	61	Non Cash Assistance	3,373,637	-
Total for Program - Donation of Federal Surplus Personal Property				3,373,637	-
Election Reform Payments	39.011	63	369940	834	-
Total For Program - Election Reform Payments				834	-
Total - General Services Administration				3,374,471	-
<u>National Endowment for the Arts</u>					
Promotion of the Arts Partnership Agreements	45.025	705	11-6100-2026	282	-
		705	14-6100-2019	66,912	4,662
		705	15-6100-2016	84,900	16,362
		705	16-6100-2018	440,294	430,294
Total For Program - Promotion of the Arts Partnership Agreements				592,388	451,318
Total - National Endowment for the Arts				592,388	451,318
<u>National Endowment for the Humanities</u>					
Promotion of the Humanities Division of Preservation and Access	45.149	730	PJ-50086-11	161,748	-
Total For Program - Promotion of the Humanities Division of Preservation and Access				161,748	-
Total - National Endowment for the Humanities				161,748	-
<u>Institute of Museum and Library Services</u>					
Grants to States	45.310	620	LS-00-16-0015-16	500	-
		730	LS-00-15-0015-15	949,132	285,282
		730	LS-00-16-0015-16	2,530,896	402,997
Total For Program - Grants to States				3,480,528	688,279
Total - Institute of Museum and Library Service				3,480,528	688,279
<u>Small Business Administration</u>					
Small Business Development Centers	59.037	38	SBAHQ-15-B-0063	18,617	18,494
		38	SBAHQ-16-B-0029	1,197,620	893,738
Total For Program - Small Business Development Centers				1,216,237	912,232
Total - Small Business Administration				1,216,237	912,232
<u>U.S. Department of Veterans Affairs</u>					

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
All-Volunteer Force Educational Assistance	64.124	160	V101 (223C) P-5617	74,087	-
		160	V101 (223C) P-5717	236,458	-
		160	V101(223C)P-5317	20,046	-
		160	V101(223C)P-5417	6,454	-
		160	V101(223C)P-5517	38,868	-
Total For Program - All-Volunteer Force Educational Assistance				375,913	-
Total - U.S. Department of Veterans Affairs				375,913	-
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants	66.032	400	K1-00E13108-1	(6)	-
		400	K1-00E13109-0	37,863	21,268
		400	K1-00E13110 - 0	47,915	6,380
Total For Program - State Indoor Radon Grants				85,772	27,648
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	495	PM 98577307	132,596	-
		495	PM-98577308	864,257	-
Total For Program - Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				996,853	-
State Clean Diesel Grant Program	66.040	495	DS-00E66703	184,246	-
Total For Program - State Clean Diesel Grant Program				184,246	-
Multipurpose Grants to States and Tribes	66.204	495	AA-00E02036-0	100,074	-
Total For Program - Multipurpose Grants to States and Tribes				100,074	-
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	495	I00E00987-0	7,860	-
		495	I00E01480-0	29,060	-
		495	I-96555710-0	2,211	-
		495	I-96555712	18,833	-
Total For Program - Water Pollution Control State, Interstate, and Tribal Program Support				57,964	-
State Underground Water Source Protection	66.433	300	G-99590116	81,388	-
		300	G-99590117-0	43,874	-
Total For Program - State Underground Water Source Protection				125,262	-
Water Quality Management Planning	66.454	495	C6-00E72013	36,586	-
		495	C6-00E72014	58,155	-
		495	C6-00E72015	94,953	-
Total For Program - Water Quality Management Planning				189,694	-
Nonpoint Source Implementation Grants	66.460	495	97548215	588,892	-
		495	C9-97548211-0	128,381	-
		495	C9-97548212-0	291,900	-
		495	C9-97548213-0	631,811	-
		495	C9-97548214-0	694,451	-
		495	C9-97548216	757,913	-
		495	C9-97548217-0	14,958	-
Total For Program - Nonpoint Source Implementation Grants				3,108,306	-
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds	66.468	495	FS-98548604	305,821	-
		495	FS985486-15	85,197	-
Total For Program - Capitalization Grants for Drinking Water State Revolving Funds				391,018	-
Total for Cluster - Drinking Water State Revolving Fund Cluster				391,018	-
Great Lakes Program	66.469	36	00E01408-0	115,715	-
		300	GL-00E01506-0	572,608	425,261
		300	GL-00E01965-0	117,109	-
		300	GL01E00724	156,489	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		495	GL-00E00724	82,889	-
		495	GL-00E01506-0	509,570	-
		495	GL-00E01895	82,231	-
		495	GL-00E01924-1	109,508	-
		495	GL01E00724	168,589	-
Total For Program - Great Lakes Program				1,914,708	425,261
Beach Monitoring and Notification Program Implementation Grants	66.472				
		300	CU 05E73102-0	11,110	-
		495	CU 05E73102-0	160,895	-
		495	CU06E73102	10,299	-
Total For Program - Beach Monitoring and Notification Program Implementation Grants				182,304	-
Performance Partnership Grants	66.605				
		400	ESTIMATE	106,700	-
		495	BG-98543213	(5,391)	-
		495	ESTIMATE	8,963,643	-
Total For Program - Performance Partnership Grants				9,064,952	-
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701				
		495	K-02E00787-0	643	-
Total For Program - Toxic Substances Compliance Monitoring Cooperative Agreements				643	-
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707				
		400	PB-00E44707	49,972	-
		400	PB-00E44708-0	201,499	-
Total For Program - TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals				251,471	-
Source Reduction Assistance	66.717				
		495	X900E01323	2,013	-
Total For Program - Source Reduction Assistance				2,013	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802				
		495	V-02E00994-0	16,731	-
		495	V03E00994-1	131,164	-
		495	V04E00780	44,556	-
		495	V05E00780-0	384,621	-
		495	V06E00780-0	2,293	-
Total For Program - Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements				579,365	-
Underground Storage Tank Prevention, Detection and Compliance Program	66.804				
		495	L-00E49705	575,619	-
Total For Program - Underground Storage Tank Prevention, Detection and Compliance Program				575,619	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805				
		495	LS-00598119-0	919,759	-
		495	LS00598120-0	648,654	-
Total For Program - Leaking Underground Storage Tank Trust Fund Corrective Action Program				1,568,413	-
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809				
		495	VC-03E00771	98,055	-
		495	VC-04E00771	742	-
Total For Program - Superfund State and Indian Tribe Core Program Cooperative Agreements				98,797	-
State and Tribal Response Program Grants	66.817				
		495	RP00E14609	238,099	-
		495	RP00E14610	244,241	-
Total For Program - State and Tribal Response Program Grants				482,340	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	495	BF-00E48101	1,463	-
Total For Program - Brownfields Assessment and Cleanup Cooperative Agreements				1,463	-
Total - Environmental Protection Agency				19,961,277	452,909
<u>U.S. Department of Energy</u>					
State Energy Program	81.041	266	DE-EE0006210	(206,620)	-
		266	DE-EE0007473	621,492	-
		615	DE-EE0006210	21,318	-
Total For Program - State Energy Program				436,190	-
Total - U.S. Department of Energy				436,190	-
<u>U.S. Department of Education</u>					
Adult Education - Basic Grants to States	84.002	510	V002A140014	36,502	17,918
		510	V002A150014	4,928,506	3,895,959
		510	V002A160014	3,381,276	2,542,071
		615	V002A140014	239,341	-
		615	V002A150014	249,751	-
		615	V002A160014	370,305	-
Total For Program - Adult Education - Basic Grants to States				9,205,681	6,455,948
Title I Grants to Local Educational Agencies	84.010	700	S010A110014	(1,963)	-
		700	S010A120014	1,052,803	1,052,803
		700	S010A130014	1,118,833	557,718
		700	S010A140014	946,388	881,845
		700	S010A150014	94,727,212	95,270,340
		700	S010A160014	144,073,772	141,884,480
Total For Program - Title I Grants to Local Educational Agencies				241,917,045	239,647,186
Migrant Education State Grant Program	84.011	700	S011A140014	303,524	308,156
		700	S011A150014	3,311,202	3,131,539
		700	S011A160014	1,256,281	890,747
Total For Program - Migrant Education State Grant Program				4,871,007	4,330,442
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	615	S013A140014	46,197	-
		615	S013A150014	306,875	-
		615	S013A160014	309,970	-
Total For Program - Title I State Agency Program for Neglected and Delinquent Children and Youth				663,042	-
<u>Special Education Cluster (IDEA)</u>					
Special Education Grants to States	84.027	550	H027A140084	18,318	-
		550	H027A150084	16,013	-
		550	H027A160084	100,460	-
		550	H027A160184	2,286	-
		560	H027A140084	(1,032)	-
		560	H027A150084	102,680	-
		560	H027A160084	54,373	-
		615	H027A140084	187	-
		615	H027A150084	124,646	-
		615	H027A160084	117,992	-
		700	H027A130135	2,375,914	2,573,581
		700	H027A140084	14,916,718	14,652,035
		700	H027A150084	83,683,368	80,650,446
		700	H027A160084	141,566,996	140,595,827
Total For Program - Special Education Grants to States				243,078,919	238,471,889
Special Education Preschool Grants	84.173	700	H173A130104	15,950	15,950
		700	H173A140104	461,667	461,667
		700	H173A150104	2,803,912	2,803,912
		700	H173A160104	4,821,064	4,821,064
Total For Program - Special Education Preschool Grants				8,102,593	8,102,593
Total for Cluster - Special Education Cluster (IDEA)				251,181,512	246,574,482

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Career and Technical Education -- Basic Grants to States	84.048	36	V048A160014	120,000	-
		385	V048A150014	5,571	-
		510	V048A150014	1,595,030	1,225,364
		510	V048A160014	6,166,709	5,134,276
		615	V048A150014	112,196	-
		615	V048A160014	135,934	-
		700	V048A140014	5,961,340	5,625,582
		700	V048A150014	3,826,698	3,362,079
		700	V048A160014	9,235,295	9,253,317
Total For Program - Career and Technical Education -- Basic Grants to States				27,158,773	24,600,618
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126				
		497	ESTIMATE	1,538,914	37,580
		497	FY16 SSA/VR	790,861	78,056
		497	H126A150019-15C	3,354,440	-
		497	H126A160019 - 16A	28,457,688	-
		497	H126A170019-17C	25,955,848	-
Total For Program - Rehabilitation Services Vocational Rehabilitation Grants to States				60,097,751	115,636
Migrant Education Coordination Program	84.144				
		700	S144G150064	78,093	-
Total For Program - Migrant Education Coordination Program				78,093	-
Rehabilitation Services Client Assistance Program	84.161				
		44	H161A150015	15,933	-
		44	H161A160015	225,680	-
		44	H161A170015	16,032	-
Total For Program - Rehabilitation Services Client Assistance Program				257,645	-
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177				
		497	H177B160014-16A	254,719	125,448
		497	H177B170014-17B	401,766	401,766
Total For Program - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind				656,485	527,214
Special Education-Grants for Infants and Families	84.181				
		497	H181A150030	8,722,757	-
Total For Program - Special Education-Grants for Infants and Families				8,722,757	-
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187				
		497	H187A160020-16A	235,402	-
		497	H187A17170020	270,074	-
Total For Program - Supported Employment Services for Individuals with the Most Significant Disabilities				505,476	-
Education for Homeless Children and Youth	84.196				
		700	7000S196A150015	452,053	350,647
		700	S196A140015	65,897	65,897
		700	S196A160015	579,984	572,737
Total For Program - Education for Homeless Children and Youth				1,097,934	989,281
Program of Protection and Advocacy of Individual Rights	84.240				
		44	H240A160015	121,595	-
		44	H240A170015	171,006	-
Total For Program - Program of Protection and Advocacy of Individual Rights				292,601	-
Charter Schools	84.282				
		700	U282A100027	3,742,263	3,628,326
Total For Program - Charter Schools				3,742,263	3,628,326
Twenty-First Century Community Learning Centers	84.287				
		700	S287A150014	11,427,333	11,024,736
		700	S287C140014	6,379,954	5,984,765
		700	S287C160014	141,703	141,703
Total For Program - Twenty-First Century Community Learning Centers				17,948,990	17,151,204

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Special Education - State Personnel Development	84.323	700	7000H323A150004	740,441	687,736
Total For Program - Special Education - State Personnel Development				740,441	687,736
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	84.330	700	S330B140040	333,756	9,114
		700	S330B160035	251,155	38,484
Total For Program - Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)				584,911	47,598
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	84.331	615	2016 1241	22,400	-
Total For Program - Grants to States for Workplace and Community Transition Training for Incarcerated Individuals				22,400	-
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	719	P334S160023	57,631	-
Total For Program - Gaining Early Awareness and Readiness for Undergraduate Programs				57,631	-
Rural Education	84.358	700	S358B140014	643,400	643,400
		700	S358B150014	910,310	896,527
		700	S358B160014	277,075	266,057
Total For Program - Rural Education				1,830,785	1,805,984
English Language Acquisition State Grants	84.365	700	S365A140014	2,893,980	2,889,147
		700	S365A150014	2,188,807	2,144,224
		700	S365A160014	3,270,863	3,114,712
		700	S365B150014	79,712	79,712
Total For Program - English Language Acquisition State Grants				8,433,362	8,227,795
Mathematics and Science Partnerships	84.366	700	S366B140015	1,046,947	1,023,146
		700	S366B150015	1,991,554	1,935,943
		700	S366B160015	435,787	430,727
Total For Program - Mathematics and Science Partnerships				3,474,288	3,389,816
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	700	S367A130013	403	-
		700	S367A140013	14,791,565	14,733,413
		700	S367A150013	16,242,121	15,975,534
		700	S367A160013	4,846,833	4,667,200
		719	S367B140014	573,252	572,229
		719	S367B150014	195,321	182,680
Total For Program - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				36,649,495	36,131,056
Grants for State Assessments and Related Activities	84.369	700	S369A140015	289,944	-
		700	S369A150015	6,323,336	-
		700	S369A160015	281,822	-
Total For Program - Grants for State Assessments and Related Activities				6,895,102	-
Statewide Longitudinal Data Systems	84.372	405	R372A120027	4,165	-
		510	R372A120027	(87)	-
		700	R372A120027	544,508	-
		719	R372A120027	522	-
Total For Program - Statewide Longitudinal Data Systems				549,108	-
Teacher and School Leader Incentive Grants (formerly the Teacher Incentive Fund)	84.374	700	S374A100020	304,502	52,690
Total For Program - Teacher and School Leader Incentive Grants (formerly the Teacher Incentive Fund)				304,502	52,690

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
School Improvement Grants	84.377	700	S377A130015	7,454,826	7,454,826
Total For Program - School Improvement Grants				7,454,826	7,454,826
College Access Challenge Grant Program	84.378	719	P378A130012	(5,200)	(5,200)
		719	P378A140012	259,717	(16,822)
Total For Program - College Access Challenge Grant Program				254,517	(22,022)
Total - U.S. Department of Education				695,648,423	601,795,816
<u>U.S. Election Assistance Commission</u>					
Help America Vote Act Requirements Payments	90.401	63	60300	332	-
		63	60300	503	-
		63	IN0809RP01	1,442	-
		63	IN10RP01	470	-
Total For Program - Help America Vote Act Requirements Payments				2,747	-
Total - U.S. Election Assistance Commission				2,747	-
<u>U.S. Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program	93.008				
		351	1 HITEP150032-01-00	12,072	-
		351	5 HITEP150032-02-00	2,685	-
Total For Program - Medical Reserve Corps Small Grant Program				14,757	-
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041				
		498	16AAINT7EA	23,042	-
Total For Program - Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation				23,042	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042				
		498	15AAINT7OM	2,118	1,360
		498	16AAINT7OM	120,050	93,281
		498	17AAINT7OM	209,765	133,307
Total For Program - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				331,933	227,948
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043				
		498	15AAINT3PH	24,772	24,772
		498	16AAINT3PH	249,907	246,737
		498	17AAINT3PH	91,839	84,807
Total For Program - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				366,518	356,316
<u>Aging Cluster</u>					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044				
		498	15AAINT3SS	94,858	94,858
		498	16AAINT3SS	5,129,047	5,058,797
		498	17AAINT3SS	1,938,909	1,678,154
Total For Program - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				7,162,814	6,831,809
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045				
		498	15AAINT3CM & 15AAINT3HD	101,944	101,944
		498	16AAINT3CM - HD	8,275,672	8,187,494
		498	17AAINT3CM / 17AAINT3HD	3,821,454	3,363,798
Total For Program - Special Programs for the Aging, Title III, Part C, Nutrition Services				12,199,070	11,653,236
Nutrition Services Incentive Program	93.053				
		498	16AAINNSIP	1,170,904	1,170,904
		498	17AAINNSIP	406,799	406,799
Total For Program - Nutrition Services Incentive Program				1,577,703	1,577,703
Total for Cluster - Aging Cluster				20,939,587	20,062,748
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048				
		498	90NW0015-01-00	58,284	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Total For Program - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects				58,284	-
National Family Caregiver Support, Title III, Part E	93.052				
		498	15AAINT3FC	195,752	195,752
		498	16AAINT3FC	1,475,482	1,470,356
		498	17AAINT3FC	736,687	736,687
Total For Program - National Family Caregiver Support, Title III, Part E				2,407,921	2,402,795
Public Health Emergency Preparedness	93.069				
		400	1 NU90TP921844-01-00	154,138	-
		400	5 NU90TP000521-05-00	7,672,681	1,358,028
		400	5U90TP000521-04	2,363,877	1,175,255
		400	6 NU90TP000521-05-04	133,683	123,750
		410	5 NU90TP000521-05-00	4,087	-
		800	5 NU90TP000521-05-00	2,108	-
Total For Program - Public Health Emergency Preparedness				10,330,574	2,657,033
Environmental Public Health and Emergency Response	93.070				
		400	1UE2EH001322-01	68,041	-
		400	2U59EH000507-06	216,947	47,515
		400	5 NUE2EH001322-02-00	91,592	-
		400	5U59EH000507-07	237,226	135,655
		400	5U59EH000507-08	78,521	39,791
		700	5U59EH000507-07	12,828	-
		700	5U59EH000507-08	39,367	-
Total For Program - Environmental Public Health and Emergency Response				744,522	222,961
Medicare Enrollment Assistance Program	93.071				
		210	14AAINMAAA	259,179	-
		210	14AAINMADR	216,003	-
		210	14AAINMSHI	254,747	-
Total For Program - Medicare Enrollment Assistance Program				729,929	-
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073				
		400	1 NU50DD000030-01-00	208,922	-
Total For Program - Birth Defects and Developmental Disabilities - Prevention and Surveillance				208,922	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074				
		400	61910	1	1
		400	1U90TP000521-01	(127)	(127)
		400	3U90TP000521-03S2	728,647	328,477
		400	5U90TP000521-02	(133)	(133)
		400	5U90TP000521-03	424,144	129,171
Total For Program - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				1,152,532	457,389
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079				
		400	5 NU87PS004177-04-00	35,679	-
		400	5U87PS004177-03	5,543	-
Total For Program - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance				41,222	-
Guardianship Assistance	93.090				
		502	1601INGARD	78,156	-
		502	1701INGARD	10,590	-
Total For Program - Guardianship Assistance				88,746	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094				
		400	5 NU58DP004851-03-00	53,219	14,710
		400	5U58DP004851-02	311,919	158,048
Total For Program - Well-Integrated Screening and Evaluation for Women Across the Nation				365,138	172,758

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Food and Drug Administration Research	93.103				
		36	1U18FD005921-01	7,559	-
		351	G-ME-1612-00395	718	-
		351	G-MT-1612-00394	400	-
		400	1R13FD005538-01	(549)	-
		400	1U18FD005816-01	36,447	-
		400	1U18FD005921-01	39,397	26,249
		400	4U18FD004441-04	117,451	-
		400	4U18FD004465-04	137,686	-
		400	4U18FD004644-04	10,970	-
		400	5R13FD005538-02	2,000	-
		400	5U18FD004441-03 Revised	19,804	-
		400	5U18FD004441-05	3,558	-
		400	5U18FD004465-03	60,857	-
		400	5U18FD004465-05	140,516	-
		400	5U18FD004644-05	54,047	-
		400	G-MP-1510-03195	12,666	-
		400	G-SP-1510-03190	1,723	-
		400	G-T-1510-03197	2,075	-
Total For Program - Food and Drug Administration Research				<u>647,325</u>	<u>26,249</u>
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104				
		410	1U79SM061647-01	465,197	48,943
Total For Program - Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				<u>465,197</u>	<u>48,943</u>
Maternal and Child Health Federal Consolidated Programs	93.110				
		400	1 D70MC27544-01-00	24,580	23,621
		400	5 H25MC00263-11-00	33,434	33,434
		400	5D70MC27544-03-00	107,437	-
		400	6 D70MC27544-02-01	210,579	-
		400	6 H18MC000172103	29,917	-
		400	H18MC00017-20-02	65,075	-
		400	H25MC00263-12-00	70,927	-
Total For Program - Maternal and Child Health Federal Consolidated Programs				<u>541,949</u>	<u>57,055</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116				
		400	5 NU52PS004676-03-00	227,412	100,713
		400	5U52PS004676-02	338,190	224,559
Total For Program - Project Grants and Cooperative Agreements for Tuberculosis Control Programs				<u>565,602</u>	<u>325,272</u>
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130				
		400	5 U68HP11487-08-00	122,799	-
		400	5 U68HP114870900	11,247	-
Total For Program - Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices				<u>134,046</u>	<u>-</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136				
		400	1U17CE002721-01	679,900	-
		400	1UF2CE002413-01	(756)	-
		400	5 NU17CE002598-03-00	101,987	-
		400	5 NUF2CE002413-04-00	124,817	105,769
		400	5U17CE002598-02	201,286	-
		400	5UF2CE002413-03	423,815	375,532
		400	6 NU17CE002721-01-02	55,358	-
Total For Program - Injury Prevention and Control Research and State and Community Based Programs				<u>1,586,407</u>	<u>481,301</u>
Protection and Advocacy for Individuals with Mental Illness	93.138				
		44	2X98SM001897-17	82,659	-
		44	3X98SM001897-1551	17,413	-
		44	3X98SM001897-1651	5,000	-
		44	5X98SM001897-16	601,509	-
Total For Program - Protection and Advocacy for Individuals with Mental Illness				<u>706,581</u>	<u>-</u>
Projects for Assistance in Transition from Homelessness (PATH)	93.150				
		410	2X06SM016015-15	622,714	37,397
		410	2X06SM016015-16	612,430	704,603

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Total For Program - Projects for Assistance in Transition from Homelessness (PATH)				1,235,144	742,000
Traumatic Brain Injury State Demonstration Grant Program	93.234				
		615	1 H21MC26914-01-00	8,089	-
		615	6 H21MC26914-02-01	8,336	-
		615	90TBSG0014-01-00	249,976	-
Total For Program - Traumatic Brain Injury State Demonstration Grant Program				266,401	-
Affordable Care Act (ACA) Abstinence Education Program	93.235				
		400	1201NAEGP	-	-
		400	1501NAEGP	276,476	276,411
		400	1601NAEGP	681,561	678,651
		400	1701NAEGP	174	-
Total For Program - Affordable Care Act (ACA) Abstinence Education Program				958,211	955,062
State Rural Hospital Flexibility Program	93.241				
		400	5 H54RH000421800	418,564	-
		400	H54RH00042-17-00	188,970	91,472
Total For Program - State Rural Hospital Flexibility Program				607,534	91,472
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243				
		250	1U79SP020788-01	16,749	-
		250	1U79SP020788-02	49,378	-
		400	1H79SM061285-01	360,055	318,920
		400	5H79SM061285-02	1,326	-
		400	5H79SM061285-04	340,766	303,414
		410	1H79TI026149-01	530,209	-
		410	1U79SP019419-01	226,567	-
		410	1U79SP020788-01	969,854	-
		410	1U79SP020788-02	641,543	-
		410	5H79SM061285-04	9,142	-
		410	5H79SM061285-05	30,406	26,500
		410	5H79TI026149-02	583,057	282,087
		410	1U79TI023449-01	357,864	-
Total For Program - Substance Abuse and Mental Health Services Projects of Regional and National Significance				4,116,916	930,921
Advanced Nursing Education Grant Program	93.247	44	1703INVOTP	1	-
Total For Program - Advanced Nursing Education Grant Program				1	-
Universal Newborn Hearing Screening	93.251				
		400	2 H61MC23640-04	17,104	-
		400	5 H61MC23640-05-00	207,728	-
		400	6 H61MC236400601	37,564	-
Total For Program - Universal Newborn Hearing Screening				262,396	-
Immunization Cooperative Agreements	93.268				
		400	1H23IP000723-01	326,288	4,299
		400	5 NH23IP000723-05-00	612,509	95,816
		400	5H23IP000723-03	65,507	65,507
		400	ESTIMATE	1,187,090	(70,099)
		400	Noncash Assistance	70,591,114	-
Total For Program - Immunization Cooperative Agreements				72,782,508	95,523
Adult Viral Hepatitis Prevention and Control	93.270				
		400	3U51PS004048-03S1	124,336	-
		400	5U51PS004048-04	28,168	-
		400	6 NU51PS005083-01-03	53,108	-
Total For Program - Adult Viral Hepatitis Prevention and Control				205,612	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283				
		400	61910	8,865	-
		400	1 UR3DD000790-01	7,830	-
		400	5 NU58DP003884-04-00	188,045	12,818
		400	5 UR3DD000790-02	5,282	-
		400	5 UR3DD000790-03	31,607	-
		400	5U58DP003884-02	(64)	-
		400	0	88,339	73,801

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Total For Program - Centers for Disease Control and Prevention Investigations and Technical Assistance				329,904	86,619
State Partnership Grant Program to Improve Minority Health	93.296				
		400	1 STTMP151116-01-00	117,711	-
		400	5 STTMP151116-02-00	101,251	-
Total For Program - State Partnership Grant Program to Improve Minority Health				218,962	-
Small Rural Hospital Improvement Grant Program	93.301				
		400	2 H3RH00003-15-00	168,984	168,984
		400	5 H3HRH00003-14-00	137,294	137,294
Total For Program - Small Rural Hospital Improvement Grant Program				306,278	306,278
National State Based Tobacco Control Programs	93.305				
		400	1U58DP005989-01	130	-
		400	5 NU58DP005989-02-00	736,375	-
		400	5 NU58DP005989-03-00	101,182	-
Total For Program - National State Based Tobacco Control Programs				837,687	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314				
		400	2 NUR3DD000790-06-00	78,098	-
		400	5 UR3DD000790-04	8,902	-
		400	5 UR3DD000790-05	2,913	-
Total For Program - Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program				89,913	-
CSELS Partnership: Strengthening Public Health Laboratories	93.322				
		400	15442	24,500	-
Total For Program - CSELS Partnership: Strengthening Public Health Laboratories				24,500	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323				
		400	3U50CK000395-02S1	172,178	-
		400	5 NU50CK000395-03-00	1,339,697	137,288
Total For Program - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				1,511,875	137,288
State Health Insurance Assistance Program	93.324				
		210	90SA0006-01-01	(190)	-
		210	90SA0006-02-00	190	-
		210	90SA0080-01-00	660,425	-
		210	90SAPG0008-01-01	78,053	-
Total For Program - State Health Insurance Assistance Program				738,478	-
Behavioral Risk Factor Surveillance System	93.336				
		400	5 NU58DP006024-02-00	239,827	-
Total For Program - Behavioral Risk Factor Surveillance System				239,827	-
ACL Independent Living State Grants	93.369				
		497	16G1INILSG	286,539	246,097
		497	17G1INILSG	72,701	72,701
Total For Program - ACL Independent Living State Grants				359,240	318,798
Food Safety and Security Monitoring Project	93.448				
		400	HHSF223201510025C	-	-
		400	HHSF223201510056C	9,654	-
		400	HHSF223201510056C-1	39,497	-
Total For Program - Food Safety and Security Monitoring Project				49,151	-
ACL Assistive Technology	93.464				
		497	1601INSGAT	328,395	-
		497	1701INSGAT	192,367	-
Total For Program - ACL Assistive Technology				520,762	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505				
		400	1 X02MC26318-01-00	17,342	17,342

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		400	1 X02MC27449-01-00	568,244	(7,218)
		400	1 X02MC28219-01-00	126,095	-
		400	D89MC23147-02-05	191,796	-
		400	D89MC28287	1,379,110	-
		502	1 X02MC26318-01-00	(17,342)	-
		502	1 X02MC27449-01-00	552,548	-
		502	1 X02MC28219-01-00	1,381,237	-
		502	D89MC23147-02-05	1,705,448	-
		502	D89MC28287	2,313,495	-
Total For Program - Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program				<u>8,217,973</u>	<u>10,124</u>
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511				
		210	1 PRPPR140082-01-00	447,857	-
		210	1-PRPPR120010-01-00	133,323	-
Total For Program - Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review				<u>581,180</u>	<u>-</u>
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	93.521				
		400	1U50CK000395-01	20,595	-
		400	5U50CK000395-02	225,371	10,731
		400	6 NU50CK000395-02-03	540,540	-
Total For Program - The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF				<u>786,506</u>	<u>10,731</u>
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539				
		400	5 NH23IP000723-05-00	297,423	132,299
		400	6 NH23IP000723-04-01	2,961,153	1,605,377
Total For Program - PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds				<u>3,258,576</u>	<u>1,737,676</u>
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program	93.544				
		400	3U58DP001966-03W2	(6,776)	-
Total For Program - The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program				<u>(6,776)</u>	<u>-</u>
PPHF: State Nutrition, Physical Activity, and Obesity Programs - financed in part by PPHF	93.548				
		400	5U58DP001481 - 05	6,776	-
Total For Program - PPHF: State Nutrition, Physical Activity, and Obesity Programs - financed in part by PPHF				<u>6,776</u>	<u>-</u>
Promoting Safe and Stable Families	93.556				
		502	1501INF PSS	1,802,929	-
		502	1601INF PSS	3,338,645	-
		502	1611INF PCV	370,151	-
Total For Program - Promoting Safe and Stable Families				<u>5,511,725</u>	<u>-</u>
TANF Cluster					
Temporary Assistance for Needy Families	93.558				
		160	1502INTANF	653,091	-
		160	ESTIMATE	1,814,689	-
		400	1601INTANF	1,992,368	1,090,189
		400	ESTIMATE	3,253,990	1,789,197
		500	1202INTANF	30,968,552	8,042
		500	1302INTANF	11,039,270	-
		500	1402INTANF	4,826,339	-
		500	1502INTANF	10,815,613	-
		500	1601INTANF	27,371,273	366,853
		500	ESTIMATE	1,229,759	-
		502	1601INTANF	15,883,518	-
		502	ESTIMATE	40,138,139	-
		510	1601INTANF	5,066,722	3,829,846
		510	ESTIMATE	537,660	233,987

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		615	1502INTANF	535,754	-
		615	1601INTANF	533,677	-
		615	ESTIMATE	2,320,936	-
		719	1202INTANF	36,643,655	-
		719	1302INTANF	58,436,519	-
		719	1402INTANF	65,658,379	-
		719	1502INTANF	9,261,447	-
Total For Program - Temporary Assistance for Needy Families				328,981,350	7,318,114
Total for Cluster - TANF Cluster				328,981,350	7,318,114
Child Support Enforcement	93.563	22	1604INCSES	4,908,068	-
		22	1704INCSES	1,592,696	-
		502	1504INCSES	6,292,894	6,212,455
		502	1604INCEST	3,705,610	3,705,610
		502	1604INCSES	12,951,687	5,588,452
		502	1704INCSES	31,041,987	16,370,794
Total For Program - Child Support Enforcement				60,492,942	31,877,311
Refugee and Entrant Assistance State Administered Programs	93.566				
		400	1601INRCMA	295,684	229,257
		400	1701INRCMA	528,835	357,804
		500	1501INRCMA	(9,424)	-
		500	1501INRSOC	115,090	77,788
		500	1601INRCMA	924,129	-
		500	1601INRSOC	754,459	751,517
		500	1701INRCMA	1,578,501	-
		500	1701INRSOC	411,438	402,309
		700	1701INRSOC	128,238	117,218
Total For Program - Refugee and Entrant Assistance State Administered Programs				4,726,950	1,935,893
CCDF Cluster					
Child Care and Development Block Grant	93.575	405	ESTIMATE	46,980,382	-
		405	G1501INCCDF	4,660,175	-
		405	G1601INCCDF	40,216,066	7,732,985
		405	G1701INCCDF	31,176,079	10,441,975
		405	1601INTANF	14,359,609	-
		500	G1401INCCDF	284	-
Total For Program - Child Care and Development Block Grant				137,392,595	18,174,960
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	405	ESTIMATE	26,181,999	-
		405	G1601INCCDF	555,465	-
		405	G1601INCCDF	17,601,552	-
		405	G1701INCCDF	35,444,062	-
Total For Program - Child Care Mandatory and Matching Funds of the Child Care and Development Fund				79,783,078	-
Total for Cluster - CCDF Cluster				217,175,673	18,174,960
Refugee and Entrant Assistance Discretionary Grants	93.576	400	90RX0244-02-00	35,017	35,017
		400	90RX0244-03	94,130	94,130
		500	90RTO193-01-01	7,027	7,027
		700	90ZE189-02-00	145,405	139,256
Total For Program - Refugee and Entrant Assistance Discretionary Grants				281,579	275,430
Refugee and Entrant Assistance Targeted Assistance Grants	93.584				
		500	1401INRTAG	23,851	23,851
		500	ESTIMATE	225,502	217,779
		500	ESTIMATE	300,707	298,574
Total For Program - Refugee and Entrant Assistance Targeted Assistance Grants				550,060	540,204
State Court Improvement Program	93.586				
		22	G-1501INSCID	140,999	140,999
		22	G-1501INSCIP	131,619	131,619
		22	G-1501INSCIT	83,000	83,000
		22	G-1601INSCID	31,919	31,919
		22	G-1601INSCIP	106,907	106,700
		22	G-1601INSCIT	112,355	112,355
Total For Program - State Court Improvement Program				606,799	606,592
Community-Based Child Abuse Prevention Grants	93.590				
		502	0901INFRPG	(82,514)	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		502	1501INFRPG	748,534	-
		502	1601INFRPG	<u>369,615</u>	<u>-</u>
Total For Program - Community-Based Child Abuse Prevention Grants				<u>1,035,635</u>	<u>-</u>
Grants to States for Access and Visitation Programs	93.597	502	1501INSAVP	82,859	-
		502	1601INSAVP	<u>89,430</u>	<u>-</u>
Total For Program - Grants to States for Access and Visitation Programs				<u>172,289</u>	<u>-</u>
Chafee Education and Training Vouchers Program (ETV)	93.599				
		502	1501INCETV	712,879	-
		502	1601INCETV	<u>532,465</u>	<u>-</u>
Total For Program - Chafee Education and Training Vouchers Program (ETV)				<u>1,245,344</u>	<u>-</u>
Head Start	93.600				
		405	05CD0027-05-00	29,933	6,902
		405	05CD004040-01-00	<u>84,615</u>	<u>12,213</u>
Total For Program - Head Start				<u>114,548</u>	<u>19,115</u>
Adoption and Legal Guardianship Incentive Payments	93.603				
		502	1502INAIPP	95,482	-
		502	1602INAIPP	<u>189,675</u>	<u>-</u>
Total For Program - Adoption and Legal Guardianship Incentive Payments				<u>285,157</u>	<u>-</u>
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618				
		44	1303INVOTP	7,801	-
		44	1403INVOTP	69,916	-
		44	1503INVOTP	70,000	-
		44	1603INVOTP	<u>54,878</u>	<u>-</u>
Total For Program - Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems				<u>202,595</u>	<u>-</u>
Developmental Disabilities Basic Support and Advocacy Grants	93.630				
		35	1401INBSDD	457,056	-
		35	1501INBSDD	62,135	25,350
		35	1601INBSDD	1,007,016	7,000
		35	1701INBSDD	307,656	5,000
		44	1601INPADD	395,985	-
		44	1701INPADD	<u>272,852</u>	<u>-</u>
Total For Program - Developmental Disabilities Basic Support and Advocacy Grants				<u>2,502,700</u>	<u>37,350</u>
Children's Justice Grants to States	93.643				
		502	1402INCJA1	65,509	-
		502	1502INCJA1	174,057	-
		502	G-0902INCJA1	<u>(4,317)</u>	<u>-</u>
Total For Program - Children's Justice Grants to States				<u>235,249</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645				
		502	G-1601INCWSS	<u>6,076,185</u>	<u>-</u>
Total For Program - Stephanie Tubbs Jones Child Welfare Services Program				<u>6,076,185</u>	<u>-</u>
Foster Care Title IV-E	93.658				
		502	1601INFOST	16,972,059	-
		502	1701INFOST	<u>30,707,822</u>	<u>-</u>
Total For Program - Foster Care Title IV-E				<u>47,679,881</u>	<u>-</u>
Adoption Assistance	93.659				
		502	1601INADPT	20,608,724	-
		502	1701INADPT	<u>43,034,570</u>	<u>-</u>
Total For Program - Adoption Assistance				<u>63,643,294</u>	<u>-</u>
Social Services Block Grant	93.667				
		32	1602INSOSR	80,469	395,282
		32	1702INSOSR	389,878	389,878
		400	1602INSOSR	301,256	301,256

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts		
				Federal Awards Expended	Passed Through To Subrecipients	
			400	1702INSOSR	194,883	194,883
			405	1502INSOSR	4,739	-
			405	1602INSOSR	117,716	103,560
			410	1602INSOSR	522,486	522,486
			410	1702INSOSR	2,954,622	2,954,622
			497	1602INSOSR	3,203,650	16,031
			497	1702INSOSR	735,835	28,984
			498	1602INSOSR	6,408,222	5,912,828
			498	1702INSOSR	1,313,971	1,726,449
			502	1502INSOSR	4,984,460	-
			502	1602INSOSR	4,719,438	-
			502	1702INSOSR	9,429,190	-
			615	1602INSOSR	623,306	-
			615	1702INSOSR	882,475	-
Total For Program - Social Services Block Grant					<u>36,866,596</u>	<u>12,546,259</u>
Child Abuse and Neglect State Grants	93.669					
		502	1302INCA01	231,128	-	-
		502	1402INCA01	522,133	-	-
Total For Program - Child Abuse and Neglect State Grants					<u>753,261</u>	<u>-</u>
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671					
		32	G-1401INFVPS	(21)	(21)	(21)
		32	G-1501INFVPS	685,120	687,190	687,190
		32	G-1601INFVPS	1,075,883	1,054,304	1,054,304
Total For Program - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services					<u>1,760,982</u>	<u>1,741,473</u>
Chafee Foster Care Independence Program	93.674					
		502	1501INCILP	255	-	-
		502	1601INCILP	3,384,806	-	-
Total For Program - Chafee Foster Care Independence Program					<u>3,385,061</u>	<u>-</u>
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	93.733					
		400	6 NH23IP001012-01-01	98,936	-	-
Total For Program - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)					<u>98,936</u>	<u>-</u>
State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	93.735					
		400	5 NU58DP005317-02-00	73,857	-	-
		400	5 NU58DP005317-03-00	285,857	-	-
Total For Program - State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)					<u>359,714</u>	<u>-</u>
PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	93.745					
		400	5 NU58DP006024-03-00	2,893	-	-
Total For Program - PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund					<u>2,893</u>	<u>-</u>
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.752					
		400	5U58DP003884-05-00	2,519,577	746,568	746,568
		400	6 NU58DP003884-04-01	352,115	30,797	30,797
Total For Program - Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds					<u>2,871,692</u>	<u>777,365</u>
Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	93.753					
		400	5 NUE1EH001262-03	191,592	-	-
		400	5UE1EH001262-02	86,627	-	-
Total For Program - Child Lead Poisoning Prevention Surveillance					<u>278,219</u>	<u>-</u>

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
financed in part by Prevention and Public Health (PPHF) Program				278,219	-
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	400	6 NU58DP004806-03-01	389,667	126,026
		400	6 NU58DP004806-04-01	453,949	183,765
Total For Program - State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)				843,616	309,791
Children's Health Insurance Program	93.767	503	05-1505IN5021	25,619,197	-
		503	05-1605IN5021	149,687,900	-
Total For Program - Children's Health Insurance Program				175,307,097	-
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775	46	1401IN5050	474	-
		46	1601IN5050	1,170,886	-
		46	1701IN5050	2,987,943	-
Total For Program - State Medicaid Fraud Control Units				4,159,303	-
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	400	05-1605-IN-5000	1,139,013	-
		400	05-1605-IN-5002	53,229	-
		400	05-1605IN-IMPACT	5,081	-
		400	1705IN5000	5,886,380	-
		400	1705IN5002	156,264	-
		400	1705INPACT	73,861	-
		400	ESTIMATE	1,240,903	-
		400	ESTIMATE	4,177,683	-
Total For Program - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare				12,732,414	-
Medical Assistance Program	93.778	400	ESTIMATE	170,478	-
		400	XIX-ADM17	214,792	-
		502	ESTIMATE	54	-
		502	XIX-ADM17	4,008,666	-
		503	05-1505INBIPP	(848)	-
		503	05-1605IN5MAP	1,921,846,505	-
		503	05-1605INIMPL	240,069	-
		503	05-1605ININCT	7,029,505	-
		503	ESTIMATE	1,343,170	-
		503	ESTIMATE	11,923,408	-
		503	ESTIMATE	22,700,728	-
		503	ESTIMATE	74,092,289	294,831
		503	ESTIMATE	6,160,865,940	-
		503	XIX-ADM17	35,864,636	-
		503	XIX-ADM17	215,998,118	1,826,007
		700	ESTIMATE	1,116,701	-
		700	XIX-ADM17	3,863,065	-
Total For Program - Medical Assistance Program				8,461,277,276	2,120,838
Total for Cluster - Medicaid Cluster				8,478,168,993	2,120,838
Opioid STR	93.788	410	1H79TI080233-01	2,020	-
Total For Program - Opioid STR				2,020	-
Money Follows the Person Rebalancing Demonstration	93.791	498	1LICMS300150-01	3,045,710	199,995
Total For Program - Money Follows the Person Rebalancing Demonstration				3,045,710	199,995
Increasing the Implementation of Evidence-Based Cancer Survivorship Interventions to Increase Quality and Duration of Life Among Cancer Patients	93.808	400	1 NU58DP006110-01-00	240,129	88,312
		400	5 NU58DP006110-02-00	101,565	43,907
Total For Program - Increasing the Implementation of Evidence-Based Cancer Survivorship Interventions to Increase Quality and Duration of Life Among Cancer Patients				341,694	132,219
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).	93.815	400	3U50CK000395-01S2	406,095	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Total For Program - Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).				406,095	-
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	400	U3REP15024-01-00	654,923	654,923
Total For Program - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities				654,923	654,923
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829	410	1H79SM062935-01	806,483	44,793
Total For Program - Section 223 Demonstration Programs to Improve Community Mental Health Services				806,483	44,793
ACL Assistive Technology State Grants for Protection and Advocacy	93.843	44	1601INPAAT	53,132	-
		44	1701INPAAT	6	-
		44	90AV0039-01-00	18,900	-
Total For Program - ACL Assistive Technology State Grants for Protection and Advocacy				72,038	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	400	1 X10MC29469-01-00	898,679	-
		502	1 X10MC29469-01-00	33,330	-
Total For Program - Maternal, Infant and Early Childhood Home Visiting Grant Program				932,009	-
State Grants for Protection and Advocacy Services	93.873	44	1601INPATB	29,651	-
		44	1701INPATB	8,471	-
Total For Program - State Grants for Protection and Advocacy Services				38,122	-
The Health Insurance Enforcement and Consumer Protections Grant Program	93.881	210	1PRPPR170104-01-00	14,201	-
Total For Program - The Health Insurance Enforcement and Consumer Protections Grant Program				14,201	-
National Bioterrorism Hospital Preparedness Program	93.889	400	5 NU90TP000521-05-00	3,177,207	2,475,294
		400	5U90TP000521-04	658,431	557,601
		400	6 U3REP090262-02-03	(33)	(33)
		400	ESTIMATE	(101)	-
Total For Program - National Bioterrorism Hospital Preparedness Program				3,835,504	3,032,862
Grants to States for Operation of State Offices of Rural Health	93.913	400	2 H95RH00136-25-00	127,868	120,157
		400	H95H00136-24-01	32,244	30,289
Total For Program - Grants to States for Operation of State Offices of Rural Health				160,112	150,446
HIV Care Formula Grants	93.917	400	61910	-	-
		400	2 X07HA00033-25-00	346	-
		400	2 X07HA000332700	153,438	-
		400	6 X07HA00033-26-01	13,089,569	1,176,249
Total For Program - HIV Care Formula Grants				13,243,353	1,176,249
HIV Prevention Activities Health Department Based	93.940	400	5U62PS003682-04	359,702	204,269
		400	5U62PS003682-05	1,453,666	862,345
		400	ESTIMATE	997,430	576,855
Total For Program - HIV Prevention Activities Health Department Based				2,810,798	1,643,469
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	400	1U62PS004949-01	57,113	8,748
		400	5 NU62PS004949-02-00	302,297	10,797
		400	5 NU62PS004949-03-00	28,391	-
		400	5U62PS003967-04	398,380	50,929
		400	6 NU62PS003967-05-00	336,157	22,560
Total For Program - Human Immunodeficiency Virus (HIV)/Acquired					

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Immunodeficiency Virus Syndrome (AIDS) Surveillance				1,122,338	93,034
Assistance Programs for Chronic Disease Prevention and Control	93.945				
		400	1U58DP004806-01	157,369	28,113
		400	5 NU58PD004806-03-00	276,339	93,293
		400	5U58DP004806-02	140,811	42,200
		400	6 NU58DP004806-04-03	858,854	142,875
		700	5 NU58PD004806-03-00	10,717	-
		700	6 NU58DP004806-04-03	93,612	-
Total For Program - Assistance Programs for Chronic Disease Prevention and Control				<u>1,537,702</u>	<u>306,481</u>
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946				
		400	1U01DP006251-01	34,112	-
		400	5U01DP006251-02	5,259	-
Total For Program - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs				<u>39,371</u>	<u>-</u>
Block Grants for Community Mental Health Services	93.958				
		410	2B09SM010019-15	1,618,700	-
		410	3B09SM010019-16S1	5,639,242	4,609,525
Total For Program - Block Grants for Community Mental Health Services				<u>7,257,942</u>	<u>4,609,525</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959				
		400	2B08TI010019-15	89,338	89,338
		400	2B08TI010019-16	501,930	425,135
		410	2B08TI010019-15	3,633,915	-
		410	2B08TI010019-16	26,057,590	24,704,489
Total For Program - Block Grants for Prevention and Treatment of Substance Abuse				<u>30,282,773</u>	<u>25,218,962</u>
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977				
		400	5 NH25PS004337-04-00	348,765	54,911
		400	5H25PS004337-02	(7)	-
		400	5H25PS004337-03	1,060,472	403,125
Total For Program - Preventive Health Services Sexually Transmitted Diseases Control Grants				<u>1,409,230</u>	<u>458,036</u>
Preventive Health and Health Services Block Grant	93.991				
		32	1 NB01OT0099-01-00	75,749	75,749
		32	2B01OT0090-19-15	56,250	56,250
		400	1 NB01OT0099-01-00	1,315,153	326,448
		400	2B01OT0090-19-15	703,604	244,802
Total For Program - Preventive Health and Health Services Block Grant				<u>2,150,756</u>	<u>703,249</u>
Maternal and Child Health Services Block Grant to the States	93.994				
		32	6B04MC29342-01-04	61,899	61,899
		32	ESTIMATE	32,431	32,431
		400	6 B04MC29342-01-02	1,287,835	(1,133)
		400	6B04MC29342-01-04	6,686,434	1,510,454
		400	B04MC25339-01	(8)	-
		400	ESTIMATE	3,353,109	1,556,866
		615	6B04MC29342-01-04	4,751	-
Total For Program - Maternal and Child Health Services Block Grant to the States				<u>11,426,451</u>	<u>3,160,517</u>
Total - U.S. Department of Health and Human Services				<u>9,664,762,909</u>	<u>152,786,715</u>
<u>Corporation for National and Community Service</u>					
State Commissions	94.003				
		510	13CAHIN001	134,883	72,252
		510	16CAHIN001	223,422	13,778
Total For Program - State Commissions				<u>358,305</u>	<u>86,030</u>
AmeriCorps	94.006				
		510	12AFHIN001	3,015	-
		510	13FXHIN001	87,763	87,763
		510	15ACHIN001	1,204,659	1,203,534
		510	15AFHIN001	1,484,577	1,472,332
		510	16ESHIN001	211,717	211,717
		510	16FXHIN002	109,715	109,715
		719	13FXHIN001	14,079	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		719	16FXHIN002	127,054	-
Total For Program - AmeriCorps				3,242,579	3,085,061
Training and Technical Assistance	94.009	510	15TCHIN001	69,230	-
		510	16TAHIN001	800	-
Total For Program - Training and Technical Assistance				70,030	-
Volunteers in Service to America	94.013	719	15VSNIN002	30,000	-
Total For Program - Volunteers in Service to America				30,000	-
Total - Corporation for National and Community				3,700,914	3,171,091
<u>Social Security Administration</u>					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001	405	1604INDI00	14,287,260	-
		405	ESTIMATE	22,301,104	-
		497	1504INDI00	705,195	-
Total For Program - Social Security Disability Insurance				37,293,559	-
Total for Cluster - Disability Insurance/SSI Cluster				37,293,559	-
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	44	6 PAB13020323-01-04	60,364	-
		44	6 PAB13020323-01-05	17,807	-
Total For Program - Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries				78,171	-
Total - Social Security Administration				37,371,730	-
<u>U.S. Department of Homeland Security</u>					
Boating Safety Financial Assistance	97.012	300	3315FAS160118	781,597	24,607
		300	3317FAS170118	605,951	45,625
Total For Program - Boating Safety Financial Assistance				1,387,548	70,232
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	300	EMC-2016-CA-7002	39,928	-
		300	ESTIMATE	126,251	-
Total For Program - Community Assistance Program State Support Services Element (CAP-SSSE)				166,179	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	385	1766DRINP00000001	71,417	-
		385	17951795DRINP000000001	316,966	364,757
		385	1828DRINP000000001	15,461	-
		385	1997DRINP000000001	888,884	758,556
		385	Disaster Declaration 4058	(3,011)	52,088
		385	FEMA-4173-DR	379,504	58,545
Total For Program - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				1,669,221	1,233,946
Hazard Mitigation Grant	97.039	385	1766DRINP000000005	92,748	-
		385	1795DRINP000000005	23,670	-
		385	1828DRINP000000005	42,008	-
		385	1832DRINP000000005	19	-
		385	1997DRINP000000005	324,548	314,138
		385	4058DRINP000000005	124,212	124,212
		385	FEMA-4173-DR-IN	877,292	877,292
Total For Program - Hazard Mitigation Grant				1,484,497	1,315,642
National Dam Safety Program	97.041	300	EMC-2016-GR-00001	31,034	-
		300	EMW-2014-GR-APP-00073-S01	40,871	-
		300	EMW-2015-GR-00089-S01	77,495	-
Total For Program - National Dam Safety Program				149,400	-
Emergency Management Performance Grants	97.042	110	EMC-2016-EP-00006-S01	37,462	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2016 to June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit -	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		110	EMW-2014EP00030-S01	(4,499)	-
		110	EMW-2015-EP-0037	54,310	-
		385	EMC-2016-EP-00006-S01	4,416,825	2,929,035
		385	EMW-2014EP00030-S01	(7,167)	-
		385	EMW-2015-EP-0037	4,664,144	3,479,133
		700	EMC-2016-EP-00006-S01	43,325	-
		700	EMW-2015-EP-0037	3,963	-
Total For Program - Emergency Management Performance Grants				9,208,363	6,408,168
State Fire Training Systems Grants	97.043				
		385	EMW-2016-GR-00028	2,179	-
Total For Program - State Fire Training Systems Grants				2,179	-
Cooperating Technical Partners	97.045				
		300	EMC-2013-CA-7008	157,819	-
		300	EMC-2016-CA-APP-00004	26,663	-
		300	EMW-2014-CA-00220-S01	42,172	-
		300	EMW-2015-CA-00093	100,871	-
Total For Program - Cooperating Technical Partners				327,525	-
Pre-Disaster Mitigation	97.047				
		385	EMC-2008-PD-0002 (FY08)	18,165	-
		385	EMC-2013-PC-0001	49,332	28,930
		385	EMC-2014-PC-0007	157,661	155,741
		385	EMC-2015-PC-0010	831,059	711,530
		385	EMC-2017-PC-0004	20,706	-
Total For Program - Pre-Disaster Mitigation				1,076,923	896,201
Port Security Grant Program	97.056				
		100	EMW-2015-PU-00335-S01	13,376	-
		100	EMW-2016-PU-00407	12,822	-
		300	EMW-2015-PU-0042-S01	6,680	-
Total For Program - Port Security Grant Program				32,878	-
Homeland Security Grant Program	97.067				
		100	EMW-2014-SS-00138	63,326	-
		100	EMW-2015-SS-00049-S01	116,147	-
		100	EMW-2016-SS-00078	36,241	-
		385	EMW-2014-SS-00138	925,428	302,501
		385	EMW-2015-SS-00049-S01	2,247,305	616,052
		385	EMW-2016-SS-00078	569,007	381,207
Total For Program - Homeland Security Grant Program				3,957,454	1,299,760
Homeland Security Biowatch Program	97.091				
		400	2006-ST-091-000019-10	10,976	-
		400	2006-ST-091-000019-11	234,366	-
		400	HSHQDC-16-P-00145	7,364	-
		495	2006-ST-091-000019-10	69,082	-
		495	2006-ST-091-000019-11	140,869	-
Total For Program - Homeland Security Biowatch Program				462,657	-
Total - U.S. Department of Homeland Security				19,924,824	11,223,949
GRAND TOTALS				13,635,983,143	1,415,604,600

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards

STATE OF INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Scope of Schedule

All federal awards received by the State of Indiana, as a governmental unit, have been included in the Schedule of Expenditures of Federal Awards with the exception of the programs administered by the component units included in Note 4.

Note 2. Basis of Presentation

- a. The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Indiana under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations. Because the schedule presents only a selected portion of the operations of the State of Indiana, it is not intended to and does not, present the financial position, changes in net assets or cash flows of the State of Indiana.
- b. The source of information for the schedule was obtained from the PeopleSoft Financials accounting system and certified by Auditor of State. The financial statements were also prepared from data within this system. Expenditures are separated within the federal programs by the Business Unit (BU) creating the expenditure to the State and by individual grants. See Note 5 for a listing of agencies and BUs.
- c. With regard to Indiana Department of Transportation's advance projects, federal expenditures are not included until the U.S. Department of Transportation has confirmed their percentage of participation.

Note 3. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The State did not elect to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 4. Component Units

The entities listed below are component units for financial statement purposes and receive federal financial assistance. The federal transactions of these entities are not reflected in this schedule. Each of these entities is subject to independent audits in compliance with OMB Circular A-87 and the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations with a fiscal year end date of June 30, except for the Indiana Housing and Community Development Authority which has a fiscal year end date of December 31.

STATE OF INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Entities	Federal Awards Expended
Purdue University	\$ 546,760,762
Indiana University	959,946,940
Indiana State University	106,095,882
Ball State University	168,182,301
Vincennes University	47,230,006
University of Southern Indiana	47,058,808
Ivy Tech State College	211,508,817
Indiana Finance Authority	28,378,370
Indiana Economic Development Corporation	956,467
Indiana Housing and Community Development Authority	355,963,407
Total	<u>\$ 2,472,081,760</u>

Note 5. State Agencies

The following State agencies and related business units (BUs) are included on the Schedule of Expenditures of Federal Awards.

Agency	BU	Agency Name
AC	705	Arts Commission
ADG	110	Adjutant General
AG	46	Attorney General, Office of the
ATC	230	Alcohol and Tobacco Commission
BOAH	351	Board of Animal Health
BS	550	School for the Blind
CHE	719	Commission for Higher Education
CJI	32	Criminal Justice Institute
CRC	258	Civil Rights Commission
DOA	61	Department of Administration
DCS	502	Department of Child Services
DEM	495	Department of Environmental Management
DHS	385	Department of Homeland Security
DNR	300	Department of Natural Resources
DOC	615	Department of Correction
DOE	700, 718	Department of Education
DOH	400	Department of Health
DOI	210	Department of Insurance
DOL	225	Department of Labor
DOR	90	Department of Revenue
DS	560	School for the Deaf
DOT	800	Department of Transportation
DT	115	Department of Toxicology
DVA	160	Department of Veterans' Affairs
DWD	510, 8510	Department of Workforce Development

STATE OF INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Agency	BU	Agency Name
EC	63 405, 410 ,415, 450, 497, 498,	Election Division
FSSA	500, 503	Family and Social Services Administration
GPC	35	Governor's Planning Council for People with Disabilities
IOT	67	Office of Technology
IPSC	286	Integrated Public Safety Commission
JC	26	Judicial Center
LT. GOV	36, 38	Lieutenant Governor - Dept. of Agriculture
OED	266	Office of Energy Development
PLA	250	Professional Licensing Agency
PAC	39	Prosecuting Attorney's Council
PASC	44	Protection and Advocacy Services Commission
PDC	610	Public Defender Council
SC	22	Supreme Court
SL	730	State Library
SP	100	State Police
SP	620	State Prison
URC	200	Utility Regulatory Commission

Note 6. State Unemployment Insurance Benefits

State Unemployment Insurance Benefits represent the funds returned from the U.S. Department of the Treasury for unemployment benefits. The amount does not exclude the Overpayment Recoupments of \$5,732,060.81 that were recovered during the fiscal year. The State collects unemployment taxes from employers and deposits them in the Unemployment Insurance Trust Fund to be used by the State. The Trust Fund is accounted for within Business Unit 8510 on the Schedule of Expenditures of Federal Awards.

Note 7. Noncash Assistance

The State expended the following amount of noncash assistance for the year. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	Noncash Assistance Expended FY 17
National School Lunch Program (DOE)	10.555	\$ 44,435,975
Summer Food Service Program for Children (DOE)	10.559	43,029
Commodity Supplemental Food Program (DOH)	10.565	909,733
The Emergency Food Assistance Program (DOH)	10.568	1,303,160
Donation of Federal Surplus Personal Property (DOA)	39.003	3,373,637
Immunization Grants (DOA)	93.268	70,591,114
Total Noncash Assistance Expended		<u>\$ 120,656,648</u>

STATE OF INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Note 8. Restatement

The previously issued Schedule of Expenditures of Federal Awards contained an error related to the Immunization Cooperative Agreements program (CFDA 93.268). The previously issued schedule omitted \$69,748,783 from the amount reported as Noncash Assistance. This resulted in an understatement of total expenditures in this program of the same amount.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	yes
Noncompliance material to financial statements noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	yes
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	SNAP Cluster	Qualified
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Unmodified
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Unmodified
	Fish and Wildlife Cluster	Unmodified
	WIOA Cluster	Unmodified
	Highway Planning and Construction Cluster	Qualified
84.010	Title I Grants to Local Educational Agencies	Unmodified
	Special Education Cluster (IDEA)	Unmodified
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	Qualified
84.367	Supporting Effective Instruction State Grants	Unmodified
84.377	School Improvement Grants	Unmodified
	TANF Cluster	Qualified
93.268	Immunization Cooperative Agreements	Unmodified
93.563	Child Support Enforcement	Qualified
93.658	Foster Care Title IV-E	Qualified
93.767	Children's Health Insurance Program	Unmodified
	Medicaid Cluster	Qualified
93.959	Block Grant for Prevention and Treatment of Substance Abuse	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$30,000,000

Auditee qualified as low-risk auditee? no

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II - Financial Statement Findings

FINDING 2017-001

Subject: Reconciliations Between Kidtraks and Peoplesoft
Audit Finding: Significant Deficiency and Noncompliance

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-001.

Condition

The Indiana Department of Child Services (DCS) maintained a subsidiary system, KidTraks. DCS did not perform a comprehensive reconciliation between expenses recorded in KidTraks and expenses posted to the State's PeopleSoft accounting system. Management of DCS had not designed and implemented adequate controls to sufficiently compensate for this deficiency.

Context

All expenses associated with an individual child were initially recorded in DCS's KidTraks system. In state fiscal year 2017, \$625 million in expenses were uploaded from the KidTraks system to the PeopleSoft system. DCS had not performed a comprehensive reconciliation between KidTraks and PeopleSoft to identify possible accounts payable or other reconciliation issues.

Criteria

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude, awareness and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview -- General Guidelines and Policy, Section IV)

Each agency, department, quasi, institution or office should have internal controls in effect to provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview -- General Guidelines and Policy, Section IV)

System controls are in effect on the PeopleSoft financial accounting system, which is the official book of record for the State; however, each agency is responsible for controls in any subsidiary systems used or other records maintained. At all times, the agency's manual and subsidiary ledgers should reconcile with PeopleSoft. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview -- General Guidelines and Policy, Section IV)

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of DCS had not designed and implemented adequate control procedures to ensure the KidTraks sub-accounting system was properly reconciled to the State's PeopleSoft accounting system.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

Recommendation

We recommended that management establish control procedures to ensure the reconciliation of expenses in PeopleSoft to expenses in KidTraks.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-002

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Finding: Material Weakness and Noncompliance

Condition

The State did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Context

The State did not have effective controls over the preparation of the SEFA. This resulted in the following errors on the SEFA presented for audit:

- The subtotal of CFDA number 10.553 for Federal Awards Expended was understated by \$59,656,017.
- The subtotal of CFDA number 10.555 for Federal Awards Expended was overstated by \$209,007,516.
- The subtotal of CFDA number 10.556 for Federal Awards Expended was understated by \$84,914.
- The subtotal of CFDA number 10.558 for Federal Awards Expended was understated by \$57,640,313.
- The subtotal of CFDA number 93.658 for Federal Awards Expended was understated by \$102,626,160.
- The subtotal of CFDA number 10.553 for Passed Through To Subrecipients was understated by \$59,656,017.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- The subtotal of CFDA number 10.555 for Passed Through To Subrecipients was overstated by \$208,652,085.
- The subtotal of CFDA number 10.556 for Passed Through To Subrecipients was understated by \$84,914.
- The subtotal of CFDA number 10.558 for Passed Through To Subrecipients was understated by \$57,283,882.
- The subtotal of CFDA number 20.205 for Passed Through To Subrecipients was overstated by \$12,709,213.
- The subtotal of CFDA number 93.563 for Passed Through To Subrecipients was understated by \$22,281,952.
- The noncash assistance of CFDA number 93.268 was understated by \$69,748,783.

Audit adjustments were proposed, accepted by the State, and made to the SEFA.

Criteria

Each agency, department, quasi, institution or office should have internal controls in effect to provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and forms of information processing are part of an internal control system.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview -- General Guidelines and Policy, Section IV)

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management of the State had not developed a system of internal controls that would have ensured proper reporting of the SEFA.

Effect

The failure to establish internal controls enabled material misstatements to go undetected.

Recommendation

We recommended that management of the State establish a system of internal controls to ensure accurate reporting of federal awards on the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2017-003

Subject: Highway Planning and Construction - Special Tests and Provisions -
Wage Rate Requirements

Federal Agency: U.S. Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): Estimate, Estimated \$, N4510.705,
N4510.770, N4510.774, NHTSA,
RTA-000-1661, various, 4510.802

Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements

Audit Findings: Material Weakness, Modified Opinion

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Repeat Finding

This finding was a repeat finding from the immediate prior year. The prior year finding number was 2016-007.

Condition

Management of the Indiana Department of Transportation (INDOT) had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - Wage Rate Requirements compliance requirement. Additionally, certified payrolls that were required to be submitted weekly were not received by INDOT timely.

Context

A sample of 60 contracts that had a daily work report submitted during the audit period were selected. The contractors and subcontractors associated with the sampled contracts were selected for testing. INDOT provided copies of certified payrolls for the audit period. All certified payrolls were sent to and maintained by the project engineers until the project was completed and were then sent to the INDOT district office to be held for audit. Within the first 5 contracts selected for testing, there were 76 certifications associated to those contracts, submitted by both contractors and subcontractors. Of those 76, 18 were not submitted weekly. The number days between the payroll ending date and the date submitted ranged from 9 days to 40 days. Due to the number of errors in the first 5 contracts of the sample, the remaining 55 contracts were not tested.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

29 CFR 5.5(a)(3)(ii)(A) states in part:

"The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the U.S. Department of Transportation if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the U.S. Department of Transportation. . . ."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of INDOT had not developed a system of internal controls over the Special Tests and Provisions - Wage Rate Requirements compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance of the grant agreement or compliance requirement could have resulted in the loss of Federal funds to INDOT.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that INDOT's management establish controls related to the grant agreement and the Special Tests and Provisions - Wage Rate Requirements compliance requirement to ensure the certified payrolls are received weekly and are readily available for audit.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-004

Subject: Highway Planning and Construction - Special Tests and Provisions - Quality Assurance Program
Federal Agency: U.S. Department of Transportation
Federal Program: Highway Planning and Construction
CFDA Number: 20.205
Federal Award Numbers and Years (or Other Identifying Numbers): Estimate, Estimated \$, N4510.705, N4510.770, N4510.774, NHTSA, RTA-000-1661, various, 4510.802
Compliance Requirement: Special Test and Provision - Quality Assurance
Audit Finding: Material Weakness

Repeat Finding

This finding was a repeat finding from the immediate prior year. The prior year finding number was 2016-008.

Condition

Management of the Indiana Department of Transportation (INDOT) had not properly designed and implemented an internal control system related to the grant agreement and the Special Tests and Provisions - Quality Assurance Program compliance requirement.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

INDOT established a quarterly review process for the material testing program during the audit period to ensure qualified individuals performed these tests. Spreadsheets containing the material testing completed during each quarter were sent to staff at each of INDOT's district offices for review. However, INDOT was not able to provide results of the review completed by the district office staff during the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management of INDOT had not properly designed or implemented a system of internal controls over the Special Tests and Provisions - Quality Assurance Program compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to properly design and implement an internal control system placed INDOT at risk of noncompliance with the grant agreement and the Special Tests and Provisions - Quality Assurance Program compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that INDOT's management establish controls related to the grant agreement and Special Tests and Provisions - Quality Assurance Program compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-005

Subject: Highway Planning and Construction - Subrecipient Monitoring

Federal Agency: U.S. Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers or Years (or Other Identifying Numbers): Estimate, Estimated \$, N4510.705, N4510.770, N4510.774, NHTSA, RTA-000-1661, various, 4510.802

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Material Weakness, Other Matters

Condition

Management of the Indiana Department of Transportation (INDOT) had not established an effective internal control system related to the grant agreement and the Subrecipient Monitoring compliance requirement. Follow-up performed by INDOT on their subrecipients' federal audit findings was not sufficient, nor completed within the six-month required time frame.

Context

A sample of twenty-two INDOT subrecipients was selected to verify that INDOT properly followed the pass-through entity requirements with regard to the federal audits portion of subrecipient monitoring. As a pass-through entity, INDOT was required to track whether a federal single audit is expected for their subrecipients. Additionally, INDOT was required to follow-up with their subrecipients regarding any federal audit findings pertaining to the Highway Planning and Construction grant and issue a management decision over those findings within six months of the audit report being filed with the Federal Audit Clearinghouse.

One subrecipient of the twenty-two originally sampled had federal audit findings, which required follow-up to be performed by INDOT. Documentation provided by INDOT revealed that a proper management decision was not issued and follow-up was not completed within the six-month required time frame. Due to this error, we expanded our testing and selected four additional subrecipients that had federal audit findings in their published audit report during the audit period. A proper management decision was also not issued within the six-month required time frame for these additional subrecipients tested.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.331 states in part:

"All pass-through entities must:

(d)

(2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.

(3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision. . . .

(f) Verify that every subrecipient is audited as required by Subpart F - Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501. . . ."

2 CFR 200.521 states in part:

"(a) *General.* The management decision must clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. If the auditee has not completed corrective action, a timetable for follow-up should be given. Prior to issuing the management decision, the Federal agency or pass-through entity may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs. The management decision should describe any appeal process available to the auditee. While not required, the Federal agency or pass-through entity may also issue a management decision on findings relating to the financial statements which are required to be reported in accordance with GAGAS. . . .

(c) *Pass-through entity.* As provided in § 200.331 Requirements for pass-through entities, paragraph (d), the pass-through entity must be responsible for issuing a management decision for audit findings that relate to Federal awards it makes to subrecipients.

(d) *Time requirements.* The Federal awarding agency or pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by the FAC. The auditee must initiate and proceed with corrective action as rapidly as possible and corrective action should begin no later than upon receipt of the audit report.

(e) *Reference numbers.* Management decisions must include the reference numbers the auditor assigned to each audit finding in accordance with § 200.516 Audit findings paragraph (c)."

Cause

Management of INDOT had not developed a system of internal controls over the Subrecipient Monitoring compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance of the grant agreement or compliance requirement could have resulted in the loss of federal funds to INDOT.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that INDOT's management establish controls related to the grant agreement and the Subrecipient Monitoring compliance requirement to ensure compliance is met.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-006

Subject: Title I Grants to Local Educational Agencies - Reporting

Federal Agency: U.S. Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): S010A110014, S010A120014,
S010A130014, S010A140014,
S010A150014, S010A160014

Compliance Requirement: Reporting

Audit Findings: Significant Deficiency, Other Matters

Condition

Management of the Indiana Department of Education (IDOE) had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement. The controls, which were designed and implemented to detect and correct errors, were not effective in discovering errors prior to submission of the National Public Education Finance Survey (NPEFS).

Context

The NPEFS, which reports financial data related to elementary and secondary education on a statewide basis, is submitted annually to the Bureau of the Census. The NPEFS submitted by IDOE to the Bureau of the Census on March 16, 2017, contained errors and amounts not supported by state accounting records.

A main objective of the NPEFS is to calculate the state per pupil expenditure, which is calculated by dividing the net current expenditures of the State's schools by the average daily attendance (ADA) of Indiana students. The ADA is calculated by dividing a school's number of student attended days by the number of days in session on the school calendar. Each Indiana school's ADA is aggregated to form the total statewide ADA. The ADA reported for fiscal year 2016 on March 16, 2017, was not updated from the fiscal year 2015 submitted amount and, therefore, was misstated. The ADA was reported at the fiscal year 2015 amount of 977,322, whereas the accurate amount for fiscal year 2016 was 978,065, a difference of 743.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Additionally, amounts reported under Section 5 *Employees Benefits for Public School Employees* and *Other Direct Program Support for Public School Students* were not supported by accounting records. Amounts reported in these two areas are based on the accounting records of four state agencies other than IDOE. IDOE performs inquiries with the appropriate outside agencies during the compilation of the NPEFS to determine the amounts to report. Documentation of these inquiries indicated that IDOE did not require supporting documentation for the reported amounts and did not independently verify the amounts for accuracy. To test the accuracy of the reported amounts, SBOA inspected state accounting records or requested supporting documentation from each of the four outside agencies. For two of the four state agencies, accounting records supporting the fiscal year 2015 and 2016 amounts did not agree or could not be provided due to employee turnover. For the remaining two agencies, it was determined that amounts reported were based on state appropriations rather than actual expenditures. In the case of one state agency, the amounts reported were the appropriations for fiscal years 2016 and 2017, instead of 2015 and 2016 as required under the comparative format of the NPEFS. IDOE did not independently verify the reports for accuracy during the compilation of the NPEFS.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

20 U.S.C. 7801(1) states:

"Average daily attendance states:

(A) Except as provided otherwise by State law or this paragraph, the term 'average daily attendance' means—

(i) the aggregate number of days of attendance of all students during a school year; divided by

(ii) the number of days school is in session during that year. . . ."

20 U.S.C. 7801(14) states:

"Current Expenditures:

(A) including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities; but

(B) not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds received under subchapter I and part A of subchapter V of this chapter."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of IDOE had not developed a system of internal controls over the Reporting compliance requirement, which would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance of the grant agreement or compliance requirement could have resulted in the loss of federal funds to IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended IDOE's management establish internal controls, policies, and procedures related to the grant agreement and Reporting compliance requirement to ensure compliance is met.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-007

Subject: Title I Grants to Local Educational Agencies - Subrecipient Monitoring

Federal Agency: U.S. Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): S010A110014, S010A120014,
S010A130014, S010A140014,
S010A150014, S010A160014

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Significant Deficiency, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-010.

Condition

Management of the Indiana Department of Education (IDOE) had not established an effective internal control system related to the grant agreement and the Subrecipient Monitoring compliance requirement. Controls were not in place to ensure adequate subrecipient monitoring was performed on all subrecipients during the audit period. Additionally, IDOE could not provide for audit supporting documentation that subrecipients were provided the proper federal award information at the time of the subaward or to ensure the subrecipients received an audit if the requirements of OMB Circular A-133 or 2 CFR 200, Subpart F were met.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

Award Identification

IDOE provides subrecipients Title I award information via an award letter created after the completion of the application process. The award letter is based on a template uploaded into the Title I Application Center and is automatically generated after the subrecipient's application has been approved. The Title I 2016-2017 award letter, which is funded under the S010A160014 grant award, contained the S010A150014 award number. Therefore, subrecipients were provided the incorrect grant award for use on their Schedule of Expenditures of Federal Awards. Additionally, the award letter did not contain the following items:

- Subaward period of performance end date.
- Identification of whether the award is R&D.
- Indirect cost rate for the Federal award.
- All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports.
- An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient, or a de minimis indirect cost rate.
- Requirement that the subrecipient permit the pass-through entity and auditors to have access to records.
- Terms and conditions concerning the closeout of the subaward.

Audit Reports

IDOE fiscal staff maintained two federal audit tracking spreadsheets to monitoring which subrecipients required a federal single audit. One spreadsheet was maintained for the 2013-2015 biennial Indiana school audit cycle while a second spreadsheet was maintained for the 2014-2016 audit cycle. Upon completion of each subrecipient audit, fiscal staff reviewed the contents of the audit reports to identify any federal findings issued for each subrecipient. The appropriate spreadsheet was updated to identify findings by federal program and document the IDOE fiscal and programmatic staff notified of the findings. Inspection of the spreadsheets identified 15 errors in total, which were attributable to 12 of the 32 subrecipients tested. The following errors were discovered in our testing:

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- Audit reports with findings that required a management decision by IDOE during the audit period were issued for seven subrecipients. Management decisions clearly stating whether or not the audit findings were sustained, and the reason for the decision, were not issued for any of the seven subrecipients.
- The spreadsheets indicated that an audit was not required for five subrecipients, despite an audit being performed in the most recent audit cycle and expenditures in excess of \$500,000. Since the subrecipients' audit periods fell under A-133 guidance, the \$500,000 audit threshold should have been considered when determining which subrecipients qualify for an audit.
- One charter school subrecipient audit report issued April 25, 2017, for the July 1, 2015 to June 30, 2016, audit period was not included on the appropriate spreadsheet. Additionally, one public school subrecipient audit report issued May 31, 2017, for the July 1, 2013 to June 30, 2015, audit period was not included on the appropriate spreadsheet. Neither audit report contained findings; however, there is no evidence that the audit reports were reviewed by IDOE prior to our audit request for these reports.
- After IDOE received a subrecipient's audit report that contained findings, a corrective action follow up memorandum was to be sent to the subrecipient to determine if the subrecipient had implemented their corrective actions. The corrective action follow up memorandum sent to one subrecipient did not contain a complete listing of all findings assessed to the subrecipient.

The errors listed above indicate overall deficiencies in the design of the spreadsheets. Five subrecipients in our sample were incorrectly determined to not need a federal single audit. Unaudited financial statement data provided by the subrecipients to IDOE was used as the basis for determining the subrecipients' qualification for a federal audit.

Criteria

2 CFR section 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.331 states in part:

"All pass-through entities must:

- (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (1) Federal Award Identification.
 - (i) Subrecipient name (which must match the name associated with its unique entity identifier);
 - (ii) Subrecipient's unique entity identifier;
 - (iii) Federal Award Identification Number (FAIN);
 - (iv) Federal Award Date (see § 200.39 Federal award date) of award to the recipient by the Federal agency;
 - (v) Subaward Period of Performance Start and End Date;
 - (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
 - (vii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation ;
 - (viii) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
 - (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - (x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
 - (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
 - (xii) Identification of whether the award is R&D; and
 - (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).
- (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.
- (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the passthrough entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
- (4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in § 200.414 Indirect (F&A) costs, paragraph (f) of this part.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the passthrough entity to meet the requirements of this part; and
 - (6) Appropriate terms and conditions concerning closeout of the subaward. . .
- (d) . . .
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
 - (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision. . . .
- (f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements.
- (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.
- (h) Consider taking enforcement action against noncompliant subrecipients as described in § 200.338 Remedies for noncompliance of this part and in program regulations."
- 2 CFR 200.521 states:
- "(a) *General.* The management decision must clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. If the auditee has not completed corrective action, a timetable for follow-up should be given. Prior to issuing the management decision, the Federal agency or pass-through entity may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs. The management decision should describe any appeal process available to the auditee. While not required, the Federal agency or passthrough entity may also issue a management decision on findings relating to the financial statements which are required to be reported in accordance with GAGAS.
- (b) *Federal agency.* As provided in § 200.513 Responsibilities, paragraph (a)(7), the cognizant agency for audit must be responsible for coordinating a management decision for audit findings that affect the programs of more than one Federal agency. As provided in § 200.513 Responsibilities, paragraph (c)(3), a Federal awarding agency is responsible for issuing a management decision for findings that relate to Federal awards it makes to non-Federal entities.
- (c) *Pass-through entity.* As provided in § 200.331 Requirements for pass-through entities, paragraph (d), the passthrough entity must be responsible for issuing a management decision for audit findings that relate to Federal awards it makes to subrecipients.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(d) *Time requirements.* The Federal awarding agency or pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by the FAC. The auditee must initiate and proceed with corrective action as rapidly as possible and corrective action should begin no later than upon receipt of the audit report.

(e) *Reference numbers.* Management decisions must include the reference numbers the auditor assigned to each audit finding in accordance with § 200.516 Audit findings paragraph (c)."

Cause

Management of IDOE had not established an effective system of internal control, related to the Subrecipient Monitoring compliance requirement, which would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish internal controls enabled noncompliance to go undetected, which could have resulted in the loss of federal funds to IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that IDOE's management establish controls related to the grant agreement and Subrecipient Monitoring compliance requirement to ensure compliance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-008

Subject: Special Education Cluster - Subrecipient Monitoring

Federal Agency: U.S Department of Education

Federal Programs: Special Education Grants to States, Special Education Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): H027A130135, H027A140084,
H027A150084, H027A160084,
H173A130104, H173A140104,
H173A150104, and H173A160104

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Significant Deficiency, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-015.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

Management of the Indiana Department of Education (IDOE) had not established an effective internal control system over the Subrecipient Monitoring compliance requirement. Controls were not in place to ensure that all subrecipients received the proper monitoring. Additionally, IDOE could not provide for audit supporting documentation that subrecipients were provided the proper federal award information at the time of the subaward or to ensure the subrecipients received an audit if the requirements of OMB Circular A-133 or 2 CFR 200, Subpart F were met.

Context

Award Identification

IDOE provided subrecipients Special Education award information in an award letter created after the completion of the application process. The Special Education award letters that were provided to the subrecipients did not include the following required items:

- Identification of whether the award was R&D.
- Indirect Cost Rate for the Federal award.
- An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government.
- A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part.
- Terms and conditions concerning the closeout of the subaward.

Audit Reports

IDOE fiscal staff maintained two federal audit tracking spreadsheets to monitor which subrecipients required a federal single audit. One spreadsheet was maintained for the 2013-2015 biennial Indiana school audit cycle while a second spreadsheet was maintained for the 2014-2016 audit cycle. Upon completion of each subrecipient audit, fiscal staff reviewed the contents of the audit reports to identify any federal findings issued for each subrecipient. The appropriate spreadsheet was updated to identify findings by federal program and document the IDOE fiscal and programmatic staff notified of the findings. Inspection of the spreadsheets indicated errors in design and implementation which resulted in 14 total errors attributable to 13 of the 32 subrecipients tested. The following errors were discovered in our testing:

- Audit reports with findings that required a management decision by IDOE during the audit period were issued for seven subrecipients. Management decisions clearly stating whether or not the audit findings were sustained, and the reason for the decision, were not issued for any of the seven subrecipients.
- The spreadsheets indicated that an audit was not required for five subrecipients despite an audit being performed in the most recent audit cycle and expenditures in excess of \$500,000. Since the subrecipients' audit periods fell under A-133 guidance, the \$500,000 audit threshold should have been considered when determining which subrecipients qualify for an audit.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- One charter school subrecipient audit report issued April 25, 2017, for the July 1, 2015 to June 30, 2016, audit period was not included on the appropriate spreadsheet. Additionally, one public school subrecipient audit report issued May 31, 2017, for the July 1, 2013 to June 30, 2015, audit period was not included on the appropriate spreadsheet. Neither audit report contained findings. However, there is no evidence that the audit reports were reviewed by IDOE prior to our audit request for these reports.

The errors listed above indicate overall deficiencies in the design of the spreadsheets. Five subrecipients in our sample were incorrectly determined to not need a federal single audit. Unaudited financial statement data provided by the subrecipients to IDOE was used as the basis for determining the subrecipients' qualification for a federal audit.

Criteria

2 CFR section 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.331 states in part:

"All pass-through entities must:

- (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

(1) Federal Award Identification.

- (i) Subrecipient name (which must match the name associated with its unique entity identifier);
- (ii) Subrecipient's unique entity identifier;
- (iii) Federal Award Identification Number (FAIN);
- (iv) Federal Award Date (see § 200.39 Federal award date) of award to the recipient by the Federal agency;
- (v) Subaward Period of Performance Start and End Date;
- (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (vii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;
 - (viii) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
 - (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - (x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
 - (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
 - (xii) Identification of whether the award is R&D; and
 - (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).
- (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
 - (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
 - (4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f);
 - (5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
 - (6) Appropriate terms and conditions concerning closeout of the subaward. . . .
- (d) . . .
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
 - (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision. . . .

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements.

(g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

(h) Consider taking enforcement action against noncompliant subrecipients as described in § 200.338 Remedies for noncompliance of this part and in program regulations."

2 CFR 200.521 states:

"(a) *General.* The management decision must clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. If the auditee has not completed corrective action, a timetable for follow-up should be given. Prior to issuing the management decision, the Federal agency or pass-through entity may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs. The management decision should describe any appeal process available to the auditee. While not required, the Federal agency or passthrough entity may also issue a management decision on findings relating to the financial statements which are required to be reported in accordance with GAGAS.

(b) *Federal agency.* As provided in § 200.513 Responsibilities, paragraph (a)(7), the cognizant agency for audit must be responsible for coordinating a management decision for audit findings that affect the programs of more than one Federal agency. As provided in § 200.513 Responsibilities, paragraph (c)(3), a Federal awarding agency is responsible for issuing a management decision for findings that relate to Federal awards it makes to non-Federal entities.

(c) *Pass-through entity.* As provided in § 200.331 Requirements for pass-through entities, paragraph (d), the passthrough entity must be responsible for issuing a management decision for audit findings that relate to Federal awards it makes to subrecipients.

(d) *Time requirements.* The Federal awarding agency or pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by the FAC. The auditee must initiate and proceed with corrective action as rapidly as possible and corrective action should begin no later than upon receipt of the audit report.

(e) *Reference numbers.* Management decisions must include the reference numbers the auditor assigned to each audit finding in accordance with § 200.516 Audit findings paragraph (c)."

Cause

Management of IDOE had not established an effective system of internal control, related to the Subrecipient Monitoring compliance requirement, which would have prevented, or detected and corrected, noncompliance.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish internal controls enabled noncompliance to go undetected, which could have resulted in the loss of federal funds to IDOE.

Questioned Cost

There were no questioned costs identified.

Recommendation

We recommended that IDOE's management establish controls related to the grant agreement and Subrecipient Monitoring compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-009

Subject: Supporting Effective Instruction State Grant - Subrecipient Monitoring

Federal Agency: U.S. Department of Education

Federal Program: Supporting Effective Instruction State Grant

CFDA Number: 84.367

Federal Award Numbers and Years (or Other Identifying Numbers): S367A130013, S367A140013,
S367A150013, S367A160013

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Significant Deficiency, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-010.

Condition

Management of the Indiana Department of Education (IDOE) had not established an effective internal control system related to the grant agreement and the Subrecipient Monitoring compliance requirement. Controls were not in place to ensure adequate subrecipient monitoring was performed on all subrecipients during the audit period. Additionally, IDOE could not provide for audit supporting documentation that subrecipients were provided the proper federal award information at the time of the subaward or to ensure the subrecipients received an audit if the requirements of OMB Circular A-133 or 2 CFR Part 200, Subpart F were met.

Context

Award Identification

IDOE provides subrecipients award information via an award letter created after the completion of the application process. The Supporting Effective Instruction State Grant award letters that were provided to the subrecipients did not include the following required items:

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- The amount of funds obligated by this action by the pass-through entity to the subrecipient.
- The total amount of Federal funds obligated to the subrecipient by the pass-through entity including the current obligation.
- The total amount of the Federal award committed to the subrecipient by the pass-through entity.
- Identification of whether the award is R&D.
- Indirect cost rate for the Federal award.
- All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports.
- An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government.
- A requirement that the subrecipient permits the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part.
- Appropriate terms and conditions concerning the closeout of the subaward.

In addition, two of the forty award letters tested contained noncompliance. One of the award letters did not contain the subrecipient's name or unique entity number. The second noncompliant award letter did not contain the grant award number.

During the Award Monitoring

Management of IDOE maintains a monitoring tracking spreadsheet, which includes the risk assessment performed and any additional monitoring, such as desktop or onsite monitoring that occurred. IDOE grant management assigns a risk assessment score based on various criteria. However, the risk assessment score is assigned based on a single point in time. Any subrecipients who had not submitted their application as of the risk assessment date would not have risk assessment procedures performed. In addition, this prevented those subrecipients from being included in the selection of subrecipients to receive a desktop, onsite fiscal, or programmatic review. Seven subrecipients were identified that submitted an application after the risk assessment date. The monitoring tracking spreadsheet did not contain risk assessment procedures for those seven subrecipients.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Audit Reports

IDOE fiscal staff maintained two federal audit tracking spreadsheets to monitor which subrecipients required a federal single audit. One spreadsheet was maintained for the 2013-2015 biennial Indiana school audit cycle while a second spreadsheet was maintained for the 2014-2016 audit cycle. Upon completion of each subrecipient audit, fiscal staff reviewed the contents of the audit reports to identify any federal findings issued for each subrecipient. The appropriate spreadsheet was updated to identify findings by federal program and document the IDOE fiscal and programmatic staff notified of the findings. Inspection of the spreadsheets identified nine errors in total which were attributable to nine of the thirty-two subrecipients tested. The following errors were identified:

- Audit reports with findings that required a management decision by IDOE during the audit period were issued for two subrecipients. Management decisions clearly stating whether or not the audit findings were sustained, and the reason for the decision, were not issued for any of the two subrecipients.
- The spreadsheets indicated that an audit was not required for five subrecipients, despite an audit being performed in the most recent audit cycle and expenditures in excess of \$500,000. Since the subrecipients' audit periods fell under A-133 guidance, the \$500,000 audit threshold should have been considered when determining which subrecipients qualify for an audit.
- One charter school subrecipient audit report issued April 25, 2017, for the July 1, 2015 to June 30, 2016, audit period was not included on the appropriate spreadsheet. Additionally, one public school subrecipient audit report issued May 31, 2017, for the July 1, 2013 to June 30, 2015, audit period was not included in the appropriate spreadsheet. Neither audit report contained findings; however, there is no evidence that the audit reports were reviewed by IDOE prior to our audit request for these reports.

The errors listed above indicate overall deficiencies in the design of the spreadsheets. Five subrecipients in our sample were incorrectly determined to not need a federal single audit. Unaudited financial statement data provided by the subrecipients to IDOE was used as the basis for determining the subrecipients' qualification for a federal audit.

These instances of noncompliance indicate a systematic problem over subrecipient monitoring.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.331 states in part:

"All pass-through entities must:

(a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

- (1) Federal Award Identification.
 - (i) Subrecipient name (which must match the name associated with its unique entity identifier);
 - (ii) Subrecipient's unique entity identifier;
 - (iii) Federal Award Identification Number (FAIN);
 - (iv) Federal Award Date (see § 200.39 Federal award date) of award to the recipient by the Federal agency;
 - (v) Subaward Period of Performance Start and End Date;
 - (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
 - (vii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;
 - (viii) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
 - (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - (x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
 - (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
 - (xii) Identification of whether the award is R&D; and
 - (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).
- (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
 - (4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in § 200.414 Indirect (F&A) costs, paragraph (f);
 - (5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
 - (6) Appropriate terms and conditions concerning closeout of the subaward.
- (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:
- (1) The subrecipient's prior experience with the same or similar subawards;
 - (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program;
 - (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
 - (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency). . . .
- (d) . . .
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
 - (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision. . . .
- (f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

(h) Consider taking enforcement action against noncompliant subrecipients as described in § 200.338 Remedies for noncompliance of this part and in program regulations."

2 CFR 200.521 states in part:

"(a) *General.* The management decision must clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action. If the auditee has not completed corrective action, a timetable for follow-up should be given. Prior to issuing the management decision, the Federal agency or pass-through entity may request additional information or documentation from the auditee, including a request for auditor assurance related to the documentation, as a way of mitigating disallowed costs. The management decision should describe any appeal process available to the auditee. While not required, the Federal agency or passthrough entity may also issue a management decision on findings relating to the financial statements which are required to be reported in accordance with GAGAS. . . .

(c) *Pass-through entity.* As provided in § 200.331 Requirements for pass-through entities, paragraph (d), the passthrough entity must be responsible for issuing a management decision for audit findings that relate to Federal awards it makes to subrecipients.

(d) *Time requirements.* The Federal awarding agency or pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by the FAC. The auditee must initiate and proceed with corrective action as rapidly as possible and corrective action should begin no later than upon receipt of the audit report.

(e) *Reference numbers.* Management decisions must include the reference numbers the auditor assigned to each audit finding in accordance with § 200.516 Audit findings paragraph (c)."

Cause

Management of IDOE had not established an effective system of internal control, related to the Subrecipient Monitoring compliance requirement, which would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish internal controls enabled noncompliance to go undetected, which could have resulted in the loss of federal funds to IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that IDOE's management establish controls related to the grant agreement and Subrecipient Monitoring compliance requirement to ensure compliance.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-010

Subject: Child Support Enforcement - Period of Performance
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 1304IN4005
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Modified Opinion

Condition

Management of the Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Period of Performance compliance requirement. Controls in place were not effective and requested draws tested included expenditures that were not made within the period of performance.

Context

Out of the twelve federal draw requests selected for testing, two included expenditures that were outside the period of performance. These expenditures totaled \$999,343. Additional testing identified four more federal draw requests for expenditures that were outside the period of performance. These expenditures totaled \$358,823 for an overall total of \$1,358,166. These expenditures were part of the grant award 1304IN4005 and were reported on the prior year's Schedule of Expenditures of Federal Awards for the year ended June 30, 2016.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

45 CFR 95.7 states:

"Under the programs listed in § 95.1, we will pay a State for a State agency expenditure made after September 30, 1979, only if the State files a claim with us for that expenditure within 2 years after the calendar quarter in which the State agency made the expenditure. Section 95.19 lists the exceptions to this rule."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of DCS had not developed a system of internal controls over the Period of Performance compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could have resulted in the loss of federal funds to DCS.

Questioned Costs

The total of known questioned costs was \$1,358,166.

Recommendation

We recommended that DCS management establish controls related to the grant agreement and Period of Performance compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-011

Subject: Foster Care Title IV-E - Reporting
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Foster Care Title IV-E
CFDA Number: 93.658
Federal Award Numbers and Years (or Other Identifying Numbers): 1601INFOST, 1701INFOST
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Modified Opinion

Condition

Management of the Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement. Controls in place were not effective over the CB-496 report to ensure the reports were accurate and that sufficient audit evidence was maintained to support compliance with Reporting requirement.

Context

The CB-496 quarterly reports for the quarters ended September 30, 2016, December 31, 2016, and March 31, 2017, were selected for testing. Of the reports selected, twenty-seven key line items in each report were tested. Seven errors were identified in the September 30, 2016, quarterly report, and four errors were identified in the December 31, 2016, quarterly report. For each error, the supporting documentation provided did not agree to the numbers reported. Additionally, of the twenty-seven key line items tested, documentation was not provided to support six key line items for each quarterly report and, therefore, those key line items could not be tested.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

45 CFR 75.302(a) states:

"(a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. See also § 75.450."

2 CFR 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency. . . ."

Cause

Management of DCS had not developed an effective system of internal control, related to the Reporting compliance requirement, to ensure proper documentation was retained for audit.

Effect

The failure to establish effective internal controls could have enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to DCS.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that DCS's management establish controls related to the grant agreement and Reporting compliance requirement to ensure proper documentation would be retained for audit.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-012

Subject: Foster Care Title IV-E - Special Tests and Provisions -
Operation of a Foster Care Demonstration Project
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Foster Care Title IV-E
CFDA Number: 93.658
Federal Award Numbers and Years (or Other Identifying Numbers): 1601INFOST, 1701INFOST
Compliance Requirement: Special Tests and Provisions - Operation
of a Foster Care Demonstration Project
Audit Findings: Material Weakness, Modified Opinion

Condition

Management of the Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - Operation of a Foster Care Demonstration Project compliance requirement. Controls were not in place ensure that sufficient audit evidence was maintained to support compliance with the Special Tests and Provisions - Operation of a Foster Care Demonstration Project requirement.

Context

Part 3 of the CB-496 quarterly reports for the quarters ended September 30, 2016, December 31, 2016, and March 31, 2017, were selected for testing. Documentation was not provided to support amounts reported in Part 3 of each of the quarterly reports selected for testing and, therefore, those key line items could not be tested.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency. . . ."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of DCS had not established an effective system of internal control, related to the Special Tests and Provisions - Operation of a Foster Care Demonstration Project compliance requirement, to ensure proper documentation was retained for audit.

Effect

The failure to establish effective internal controls could have enabled material noncompliance to go undetected, which could result in the loss of federal funds to DCS.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that DCS's management establish controls related to the Special Tests and Provisions - Operation of a Foster Care Demonstration Project compliance requirement to ensure proper documentation would be retained for audit.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-013

Subject: Temporary Assistance for Needy Families (TANF) - Allowable Costs/Cost Principles
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families (TANF)
CFDA Number: 93.558
Federal Award Numbers and Years (or Other Identifying Numbers): 1601INITANF, ESTIMATE
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

Condition

Management of the Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. During our analysis of the Emergency Assistance and Goals 3 & 4 TANF sub-programs, we found payments for client services that were charged to both sub-programs and subsequently drawn twice for reimbursement from the TANF federal grant during the audit period.

Context

During the analysis performed on the Emergency Assistance and Goals 3 & 4 TANF sub-program expenditures, we found a portion of transactions totaling \$35,564, which were charged to both sub-programs and subsequently drawn twice from the TANF federal award. DCS transferred expenditures from the Emergency Assistance sub-program to the Goals 3 & 4 sub-program within their financial management system. However, entries were not made to deduct the original charges from the Emergency Assistance sub-program during the audit period. This resulted in expenditures being charged twice to the TANF program and federal grant funds being drawn twice from open TANF federal awards.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.403 states:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.

(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also § 75.306(b).

(g) Be adequately documented. See also §§ 75.300 through 75.309."

Cause

Management of DCS had not established an effective system of internal controls related to the Allowable Costs/Cost Principles compliance requirement that would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish internal controls enabled noncompliance to go undetected, which could have resulted in the loss of federal funds to DCS.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were \$35,564 of costs we consider to be questioned.

Recommendation

We recommended that DCS establish controls related to the grant agreement and Cash Management compliance requirement to ensure expenditures are only charged and drawn one time.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-014

Subject: Temporary Assistance for Needy Families (TANF) - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance

Federal Agency: U.S. Department of Health and Human Services

Federal Program: Temporary Assistance for Needy Families (TANF)

CFDA Number: 93.558

Federal Award Numbers and Years (or Other Identifying Numbers): 1601INITANF, ESTIMATE

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the prior year related to Period of Performance. The prior year finding number was 2016-021.

Condition

Management of the Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Activities Allowed or Unallowed, Allowable Cost/Cost Principles, and Period of Performance compliance requirements for the Temporary Assistance for Needy Families (TANF) funded sub-program, "Healthy Families."

Context

Management of DCS had not developed an adequate system of internal controls that segregated key functions, and would include the review of documentation, such as itemized invoices, associated to services provided to an individual client's claim. DCS staff reviewed summary level invoices, but had no process in place to monitor invoices of client level detail to confirm whether costs were allowable and appropriately charged to the correct federal grant year. Documentation should be readily available for review to ensure that each transaction was for an allowable activity, was calculated correctly at the appropriate rate, and is funded with a TANF grant that was opened before the service date of the associated client benefit.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management of DCS had not established an effective system of internal controls related to the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance compliance requirements, which would prevent, or detect and correct, noncompliance.

Effect

The failure to establish an effective internal control system placed DCS at risk of noncompliance with the grant agreement and the compliance requirements noted.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that DCS's management establish controls related to the grant agreement and compliance requirements listed above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-015

Subject: Temporary Assistance for Needy Families (TANF) - Period of Performance
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families (TANF)
CFDA Number: 93.558
Federal Award Number and Years (or Other Identifying Number): ESTIMATE
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Other Matters

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

Management of the Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Period of Performance compliance requirement. Controls were not in place to prevent non-compliance over Period of Performance for the TANF sub-program "Goals 3 & 4."

Context

During our compliance test of adjustments, we identified transactions totaling \$6,126 for services which occurred prior to the beginning of the period of performance for the FFY17 grant. Further analysis of the TANF sub-program "Goals 3 & 4" transactions revealed additional transactions totaling \$22,644, which occurred prior to the period of performance for the FFY17 grant. Total known questioned costs are \$28,770.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

45 CFR 75.309 states:

"(a) A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 75.461) and any costs incurred before the HHS awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity. Funds available to pay allowable costs during the period of performance include both Federal funds awarded and carryover balances.

(b) A non-Federal entity must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation) to coincide with the submission of the final Federal Financial Report (FFR). This deadline may be extended with prior written approval from the HHS awarding agency."

Cause

Management of DCS had not established an effective system of internal control, related to the Period of Performance compliance requirement, which would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance of the grant agreement or compliance requirement could have resulted in the loss of federal funds to DCS.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were \$28,770 of costs we consider to be questioned costs.

Recommendation

We recommended that DCS's management establish controls related to the grant agreement and the Period of Performance compliance requirement to ensure the expenditures are charged to the appropriate grant within the period of performance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Auditor Response

The documentation shared with the State Board of Accounts (SBOA) referenced 45 CFR Part 95 Subpart A - Time Limits for States to File Claims. SBOA interpreted this section to refer to how long the state has to file a claim with the Federal government, not what grant award the expenditure obligated can be charged to. 45 CFR § 95.4 defines claim as "a request for Federal financial participation in the manner and format required by our program regulation, and instruction or directives issued thereunder." The questioned costs referred to in the finding above, were obligated by the state prior to the start of the grant award in which the state made the claim against. 45 CFR § 75.2 defines obligation as, "when used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period."

FINDING 2017-016

Subject: Temporary Assistance for Needy Families (TANF) - Activities Allowed or Unallowed
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families (TANF)
CFDA Number: 93.558
Federal Award Number and Year (or Other Identifying Number): ESTIMATE
Compliance Requirement: Activities Allowed or Unallowed
Audit Findings: Material Weakness, Other Matters

Condition

Management of the Indiana Department of Child Services (DCS) and the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Activities Allowed or Unallowed compliance requirement. Controls were not in place to ensure that the TANF State Plan only included allowable programs based on TANF federal regulations.

Context

A review of the amended Indiana State Plan for the TANF Block Grant, effective September 1, 2016, revealed one DCS administered program, Visitation Facilitation, which provided services for separated families due to involvement in juvenile probation. However, TANF Federal regulations specifically state that such activities "must have been included in a State's approved State AFDS plan, JOBS plan, or Supportive Services plan, as in effect on September 30, 1995, or at the State's option, on

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

August 21, 1996." DCS or FSSA were not able to provide evidence to support such approved inclusion. Although there were no expenditures associated with the Visitation Facilitation involving juvenile probation detected during our testing of Allowable Activities, the State Plan for TANF was not accurate and review and approval from DCS and FSSA staff did not identify this as an unallowed activity.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

45 CFR 263.11 states:

"(a) States may use Federal TANF funds for expenditures:

- (1) That are reasonably calculated to accomplish the purposes of TANF, as specified at § 260.20 of this chapter; or
- (2) For which the State was authorized to use IV-A or IV-F funds under prior law, as in effect on September 30, 1995 (or, at the option of the State, August 21, 1996).

(b) We will consider use of funds in violation of paragraph (a) of this section, sections 404 and 408 and other provisions of the Act, section 115(a)(1) of PRWORA, or part 75 of this title to be misuse of funds."

64 Federal Register/ Vol. 64, No. 69, Page 17820 states in part: ". . . (4) . . . More specifically, as juvenile justice services do not meet any of the purposes of the TANF program, they are not an allowable use of funds under section 404(a)(1). . . ."

Cause

Management of DCS and FSSA had not established an effective system of internal controls related to the Activities Allowed or Unallowed compliance requirement that would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish effective internal controls enabled noncompliance to go undetected, which could have resulted in unallowed activities being funded by the TANF federal grant.

Recommendation

We recommended that the DCS and FSSA's management establish controls related to the grant agreement and compliance requirement listed above.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-017

Subject: Temporary Assistance for Needy Families (TANF) - Special Tests and Provisions Child Support Non-Cooperation
Federal Agency: Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families (TANF)
CFDA Number: 93.558
Federal Award Numbers and Years (or Other Identifying Numbers): 1202INTANF, 1302INTANF, 1402INTANF, 1502NTANF, 1601INITANF, ESTIMATE

Compliance Requirement: Special Tests and Provisions - Child Support Non-Cooperation
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-023.

Condition

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Special Tests and Provision - Child Support Non-Cooperation compliance requirement. Clients' TANF - Cash Assistance benefits were not properly discontinued for clients who were not cooperating with child support requirements.

Context

In a sample of forty cases, thirteen internal control errors were identified and ten noncompliance errors were identified. Five of the ten non-compliant cases were a result of an issue with the nightly interface between the Indiana Support Enforcement Tracking System (ISETS) and the FSSA system, Indiana Client Eligibility System (ICES). In these five cases, the ISETS documented that a non-cooperation notice had been sent to ICES; however, ICES did not receive the notice. Therefore, client benefits were either not discontinued or not discontinued timely. The remaining five non-compliant cases are due to benefits not being discontinued by FSSA contracted staff within a reasonable time after the non-cooperation notice was received by ICES. After the notice was received by FSSA, these five cases continued to receive benefits for up to three months before being discontinued.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

45 CFR 264.30 states in part:

"(a) . . .

(2) Referred individuals must cooperate in establishing paternity and in establishing, modifying, or enforcing a support order with respect to the child.

(b) If the IV-D agency determines that an individual is not cooperating, and the individual does not qualify for a good cause or other exception established by the State agency responsible for making good cause determination in accordance with section 454(29) of the Act or for a good cause domestic violence waiver granted in accordance with 260.52 of this chapter, then the IV-D agency must notify the IV-A agency promptly.

(c) The IV-A agency must then take appropriate action by:

(1) Deducting from the assistance that would otherwise be provided to the family of the individual an amount equal to not less than 25 percent of the amount of such assistance; or

(2) Denying the family any assistance under the program."

Cause

Management of FSSA had not established an effective system of internal control related to the Special Tests and Provisions - Child Support Non-Cooperation compliance requirement that would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to FSSA.

Recommendation

We recommended that FSSA's management establish controls related to the grant agreement and Special Tests and Provisions - Child Support Non-cooperation compliance requirement to ensure the two systems are properly interfacing, and if non-cooperation notice is received, benefits are properly reduced or discontinued timely.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-018

Subject: Block Grants for Prevention and Treatment of Substance Abuse - Level of Effort
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Block Grants for Prevention and Treatment of Substance Abuse
CFDA Number: 93.959
Federal Award Numbers and Years (or Other Identifying Numbers): 2B08TI010019-15, 2B08TI010019-16
Compliance Requirement: Level of Effort
Audit Finding: Material Weakness

Condition

Management of the Family and Social Service Administration (FSSA), Division of Mental Health and Addictions (DMHA) had not established an effective internal control system related to the grant agreement and the Level of Effort compliance requirement.

Context

The Block Grant for Prevention and Treatment of Substance Abuse Expenditure Compliance Report for SFY2017, which contained detailed information for Level of Effort and Earmarking, was filed with an error in the amount reported for substance abuse treatment services for pregnant women and dependent children. This report was used by management to ensure the appropriate Level of Effort was maintained. FSSA was to maintain expenditures at not less than the calculated fiscal year 1994 base amount of \$2,775,760; however, the reported expenditures for this category amounted to \$21,434. Inquiry with DMHA management indicated that the reported amount was a calculation error and will be revised to the actual amount of \$5,981,146. The DMHA Director approved the report but failed to detect this error prior to its submission.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States and the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management of FSSA did not follow the procedures of internal controls, and failed to review for the accuracy of the Block Grant for Prevention and Treatment of Substance Abuse Expenditures Compliance Report for SFY2017 before it was electronically submitted.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish effective internal controls could have enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that FSSA's management establish controls related to the grant agreement and Level of Effort compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-019

Subject: Supplemental Nutrition Assistance Program - Reporting
Federal Agency: U.S. Department of Agriculture
Federal Program: Supplemental Nutrition Assistance Program
CFDA Number: 10.551
Federal Award Numbers and Years (or Other Identifying Numbers): 62100, 2IN400099
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-030.

Condition

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement. Controls were not in place over the FNS-209 report to ensure that sufficient audit evidence was maintained to support compliance with reporting requirements.

Context

The FNS-209 report was generated by FSSA's Cognos system, but management had not verified the accuracy of the information generated by the system. Management was also unable to provide any system documentation that would have supported the data reported on the FNS-209. Sufficient audit evidence could not be provided for any of the FNS-209 reports covering the audit period.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.302(a) states in part:

"Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. . . ."

Cause

Management of FSSA had not established an effective system of internal control, which would have prevented, or detected and corrected, noncompliance with the Reporting compliance requirement.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that FSSA's management establish controls, including segregation of duties, related to the grant agreement and Reporting compliance requirement to ensure that documentation supporting the amounts reported is maintained and available for audit.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-020

Subject: Rehabilitation Services Vocational Rehabilitation Grants to States - Eligibility
Federal Agency: U.S. Department of Education
Federal Program: Rehabilitation Services Vocational Rehabilitation Grants to States
CFDA Number: 84.126
Federal Award Numbers and Years (or Other Identifying Numbers): H126A150019-15C,
H126A160019-16A,
H126A170019-17C,
ESTIMATE, FY16 SSA/VR
Compliance Requirement: Eligibility
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-026.

Condition

Management of the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Eligibility compliance requirement. Controls were not in place to ensure that eligibility determinations had occurred within 60 days of the application date, as required. Instances where clients had yet to be determined eligible more than 60 days after the application date were identified.

Context

During discussions with management it was brought to our attention that management was aware that noncompliance did occur during the audit period. Based on this information, we generated the "105-Cases Overdue" report from the Indiana Rehabilitation Information System (IRIS). The report indicated that, as of June 30, 2017, 271 clients had eligibility determinations that were outstanding 60 or more days with no waiver or exception executed. This indicated a systematic problem of noncompliance, and based on the amount of noncompliance identified, additional testing was determined to be inefficient.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

29 USC 722(a)(6) states:

"Timeframe for making an eligibility determination The designated State unit shall determine whether an individual is eligible for vocational rehabilitation services under this subchapter within a reasonable period of time, not to exceed 60 days, after the individual has submitted an application for the services unless-

(A) exceptional and unforeseen circumstances beyond the control of the designated State unit preclude making an eligibility determination within 60 days and the designated State unit and individual agree to a specific extension of time; or

(B) the designated State unit is exploring an individual's abilities, capabilities, and capacity to perform in work situations under paragraph (2)(B)."

Cause

Management of FSSA has not established an effective system of internal control, related to the Eligibility compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that FSSA's management establish controls related to the grant agreement and Eligibility compliance requirement to ensure eligibility determination occurred within 60 days of the application date.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-021

Subject: Rehabilitation Services Vocational Rehabilitation Grants to States -
Special Tests and Provisions - Completion of IPEs

Federal Agency: U.S. Department of Education

Federal Program: Rehabilitation Services Vocational Rehabilitation Grants to States

CFDA Number: 84.126

Federal Award Numbers and Years (or Other Identifying Numbers): H126A150019-15C,
H126A160019-16A,
H126A170019-17C,
ESTIMATE, FY16 SSA/VR

Compliance Requirement: Special Tests and Provisions - Completion of IPEs

Audit Findings: Material Weakness, Modified Opinion

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-027.

Condition

Management of the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - Completion of IPEs compliance requirement. Controls were not in place to ensure that an Individualized Plan for Employment (IPE) was developed within 90 days of eligibility determinations, or by the agreed upon extension. We identified instances where IPEs were not yet developed and had exceeded the 90 day requirement.

Context

During discussions with management it was brought to our attention that management was aware that noncompliance did occur during the audit period. Based on this information we generated the "105-Cases Overdue" report from the Indiana Rehabilitation Information System (IRIS). The report indicated that, as of June 30, 2017, 423 clients had incomplete IPEs that were outstanding 90 or more days with no waiver or exception executed. This indicated a systematic problem of noncompliance, and based on the amount of noncompliance identified, additional testing was determined to be inefficient.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

29 USC 722(b)(3)(F) states:

"Timeframe for completing the individualized plan for employment.

The individualized plan for employment shall be developed as soon as possible, but not later than a deadline of 90 days after the date of the determination of eligibility described in paragraph (1), unless the designated State unit and the eligible individual agree to an extension of that deadline to a specific date by which the individualized plan for employment shall be completed."

Cause

Management of FSSA had not established an effective system of internal control, related to the Special Tests and Provisions - Completion of IPEs compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that FSSA's management establish controls related to the grant agreement and Special Tests and Provisions - Completion of IPEs compliance requirement to ensure an IPE was developed within 90 days of eligibility determination.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-022

Subject: Rehabilitation Services Vocational Rehabilitation Grants to States -
Procurement and Suspension and Debarment

Federal Agency: U.S. Department of Education

Federal Program: Rehabilitation Services Vocational Rehabilitation Grants to States

CFDA Number: 84.126

Federal Award Numbers and Years (or Other Identifying Numbers): H126A150019-15C,
H126A160019-16A,
H126A170019-17C,
ESTIMATE, FY16 SSA/VR

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-028.

Condition

Management of the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement. Controls were not in place to ensure that FSSA was following the State's procurement policies and procedures for client service vendors. Our discussion with FSSA officials found that noncompliance existed for client service vendors and that their draft policy to deviate from the State's procurement policies and procedures had not yet been approved by FSSA management or the Indiana Department of Administration (IDO). Additionally, processes and procedures were not in place to ensure that FSSA verified the client service vendor was not suspended or debarred prior to entering into a covered transaction. While controls were identified for non-client services, those controls would not be effective in preventing material noncompliance because client service transactions make up over 84 percent of the total dollar value of procurement transactions and over 71 percent of all covered transactions.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

Vendors that provide client services, such as employment services or non-employment services, were not procured through the proper State's procurement process. FSSA did not have a policy approved by IDOA to allow for deviation from the approved processes. Additionally, due to the deviation from the State's procurement processes, FSSA had not ensured that client service vendors were not suspended or debarred prior to entering into a covered transaction.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.317 states in part:

"When procuring property and services under a Federal award, a state must follow the same policies and procedures it uses for procurements from its non-Federal funds. The state will comply with § 200.322 Procurement of recovered *materials* and ensure that every purchase order or other contract includes any clauses required by § 200.326 Contract provisions. . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management of FSSA had not established an effective system of internal control related to the Procurement and Suspension and Debarment compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to FSSA.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that FSSA's management establish controls related to the grant agreement and Procurement and Suspension and Debarment compliance requirement to ensure the State of Indiana's procurement policy is followed and that client service vendors are not suspended or debarred prior to entering into a covered transaction.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-023

Subject: Rehabilitation Services Vocational Rehabilitation Grants to States - Earmarking

Federal Agency: U.S. Department of Education

Federal Program: Rehabilitation Services Vocational Rehabilitation Grants to States

CFDA Number: 84.126

Federal Award Numbers and Years (or Other Identifying Numbers): H126A150019-15C,
H126A160019-16A,
H126A170019-17C,
ESTIMATE, FY16 SSA/VR

Compliance Requirement: Earmarking

Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-024.

Condition

Management of the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Earmarking compliance requirement. FSSA is required to reserve at least 15 percent of its Vocational Rehabilitation (VR) allotment for pre-employment services. We determined that FSSA failed to reserve and expend at least 15 percent of their VR allotment under Section 110(a) of the Act for the provision of pre-employment transition services to students with disabilities who are eligible, or potentially eligible, for VR services.

Context

FSSA failed to meet the required 15 percent minimum for pre-employment transition services. For the Federal Fiscal 2015 grant, which closed during the audit period, FSSA expended less than one percent on pre-employment transition services. For Federal Fiscal 2016 and 2017 grants, both of which still remained open as of the close of the audit period, FSSA had only expended two percent and one percent, respectively, on pre-employment transition services.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

29 USC 730(d) states:

"Funds for pre-employment transition services

- (1) From any State allotment under subsection (a) for a fiscal year, the State shall reserve not less than 15 percent of the allotted funds for the provision of pre-employment transition services.
- (2) Such reserved funds shall not be used to pay for the administrative costs of providing pre-employment transition services."

Cause

Management of FSSA had not established an effective system of internal control, related to the Earmarking compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could result in the loss of federal funds to FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that FSSA's management establish controls related to the grant agreement and the Earmarking compliance requirement to ensure the earmarking requirements are met.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-024

Subject: Rehabilitation Services Vocational Rehabilitation Grants to States - Period of Performance
Federal Agency: U.S. Department of Education
Federal Program: Rehabilitation Services Vocational Rehabilitation Grants to States
CFDA Number: 84.126
Federal Award Number and Year (or Other Identifying Number): H126A170019-17C
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-025.

Condition

Management of the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Period of Performance compliance requirement. Additionally, we identified transactions charged to the grant in which the obligation was outside of the period of performance.

Context

For the award that began during the audit period, 53 transactions out of the 94 tested were for expenses that were incurred prior to the start of the grant, which resulted in \$61,432 spent prior to the start of the grant.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.309 states:

"A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 200.461 Publication and printing costs) and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management of FSSA had not established an effective system of internal control, related to the Period of Performance compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could result in the loss of federal funds to FSSA.

Questioned Costs

There were \$61,432 of costs as described above in the *Context* we consider to be questioned costs.

Recommendation

We recommended that FSSA's management establish controls related to the grant agreement and the Period of Performance compliance requirement to ensure expenditures were incurred during the period allowed by the grant.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-025

Subject: Medical Assistance Program, Children's Health Insurance Program -
Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Federal Agency: U.S. Department of Health and Human Services

Federal Programs: Medical Assistance Program, Children's Health Insurance Program

CFDA Numbers: 93.778, 93.767

Federal Award Numbers and Years (or Other Identifying Numbers): ESTIMATE, XIX-ADM17,
05-1505INBIPP, 05-1605IN5MAP,
05-1605INIMPL, 05-1605ININCT,
05-1505IN5021, ESTIMATE

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Audit Finding: Material Weakness

Condition

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

Two significant automatic data processing (ADP) systems were responsible for processing pharmacy claims and non-pharmacy claims/non-claim expenditures for the State's Medical Assistance (Medicaid) Program and Children's Health Insurance Program (CHIP). Non-pharmacy claims and non-claim expenditures comprised the majority of the State's annual Medicaid and CHIP payments. Claims, encounter, and non-claims data, among other information, from both ADP systems was supplied electronically to the Enterprise Data Warehouse (EDW), a centralized repository of data used for reporting and analysis purposes.

FSSA used summary-level reports generated from the EDW to record Medicaid and CHIP expenditures in the State's financial accounting system. No detail documentation was provided with the summary-level reports to ensure the accuracy of the data. FSSA relied on the EDW, and ultimately the two fiscal agents' respective ADP systems, to provide accurate financial information which would indicate the expenditures were allowable per the Activities Allowed or Unallowed and Allowable Cost/Costs Principles compliance requirements.

In February 2017, FSSA replaced one of its existing ADP systems with a new ADP system. This new ADP system processed the non-pharmacy claims, as well as non-claim expenditures, for over four months out of the audit period. FSSA was unable to provide sufficient audit evidence to demonstrate that adequate reviews and risk analyses of the new ADP system's automated controls had been performed, and that appropriate and timely corrective actions had been taken to address any significant deficiencies or risk areas that may have been identified as a result of those reviews and analyses.

In addition, FSSA was unable to provide documentation to support that the non-pharmacy claim fiscal agent's quarterly regression analysis testing and claims recalculation had occurred and been monitored by FSSA for the periods July 1, 2016 to December 31, 2016, (supplanted system) and April 1, 2017 to June 30, 2017, (new system).

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management of FSSA had not established an effective system of internal controls related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Effect

The failure to establish effective internal controls could have enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to FSSA.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that FSSA's management establish controls related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-026

Subject: Medical Assistance Program - Special Tests and Provisions -
ADP Risk Analysis and System Security Review

Federal Agency: U.S. Department of Health and Human Services

Federal Programs: Medical Assistance Program

CFDA Numbers: 93.778

Federal Award Numbers and Years (or Other Identifying Numbers): ESTIMATE, XIX-ADM17,
05-1505INBIPP, 05-1605IN5MAP,
05-1605INIMPL, 05-1605ININCT

Compliance Requirement: Special Tests and Provisions - ADP Risk Analysis
and System Security Review

Audit Findings: Material Weakness, Modified Opinion

Condition

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - ADP Risk Analysis and System Security Review compliance requirement. Compliance with portions of the Special Tests and Provisions - ADP Risk Analysis and System Security Review compliance requirement could not be determined due to insufficient audit evidence provided by FSSA.

Context

In February 2017, FSSA implemented a new Medicaid Management Information System (MMIS). FSSA did not provide sufficient audit evidence that risk analyses were performed upon implementation of the new system. Therefore, we could not verify the proper risk analyses were performed.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

45 CFR 95.621 states in part:

"State agencies must establish and maintain a program for conducting periodic risk analyses to ensure that appropriate, cost effective safeguards are incorporated into new and existing systems. State agencies must perform risk analyses whenever significant system changes occur."

2 CFR 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. . . ."

Cause

Management of FSSA had not established an effective system of internal control to ensure that documentation was maintained and made available for audit related to the grant agreement and the Special Tests and Provisions - ADP Risk Analysis and System Security Review compliance requirement.

Effect

The failure to retain or provide appropriate supporting documentation prevented the determination of compliance with the Special Tests and Provisions - ADP Risk Analysis and System Security Review compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that FSSA's management establish controls, including segregation of duties, related to the grant agreement and the Special Tests and Provisions - ADP Risk Analysis and System Security Review compliance requirement to ensure proper documentation is maintained for audit.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-027

Subject: Medical Assistance Program - Special Tests and Provision -
Provider Health and Safety Standards

Federal Agency: U.S. Department of Health and Human Services

Federal Programs: Medical Assistance Program

CFDA Numbers: 93.778

Federal Award Numbers and Years (or Other Identifying Numbers): ESTIMATE, XIX-ADM17,
05-1505INBIPP, 05-1605IN5MAP,
05-1605INIMPL, 05-1605ININCT

Compliance Requirement: Special Tests and Provisions - Provider
Health and Safety Standards

Audit Finding: Material Weakness

Condition

Management of the Family Social Service Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions - Provider Health and Safety Standards compliance requirement. FSSA established a weekly update of the provider enrollment certification and transmittal log. This update documented the review date and ensured provider enrollment had been reviewed and verified, which included documentation that the provider had met the prescribed health and safety standards. The documentation of FSSA's review of each facilities' certification for Health and Safety Standards was not maintained accurately in the provider enrollment certification and transmittal log.

Context

The provider enrollment certification and transmittal log were reviewed for the audit period and it was determined that the control was not operating effectively. Of the 40 selected providers listed on the log, 11 were not updated to document that FSSA's review and verification had occurred.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management of FSSA had not established effective internal controls over the Special Tests and Provisions - Provider Health and Safety Standards compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to properly establish effective internal controls placed the agency at risk of non-compliance with the grant agreement and the compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that FSSA's management establish effective internal controls, related to the grant agreement and the compliance requirement noted above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the State. The documents are presented as intended by the State.



FINDING 2015-004, Reconciliations Between KidTraks and ENCOMPASS

FINDING 2016-001, Reconciliations Between KidTraks and ENCOMPASS

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Not applicable

Contact Persons Responsible for Corrective Action: Leah Raider, Chief Financial Officer, Indiana Department of Child Services; Joe Fistrovich, Deputy CFO, Controller, Indiana Department of Child Services; Todd Fandrei, Deputy CFO, Federal Finance Mgt., Indiana Department of Child Services; and Clinton Bohm, Deputy CFO Operations, Indiana Department of Child Services

Contact Phone Number: Leah, 317-234-6910 ; Joe, 317-234-5079; Todd, 317-234-5976; and Clinton, 317-234-5768

Status of Audit Finding:

Turnover in top Finance Leadership with both the CFO and Controller's position being vacated caused a delay in addressing this audit exception. New Finance Division Leadership in 2017 made the addressing of this issue a priority. A team consisting of DCS Finance and IT staff have been working on a solution to this issue since August of 2017. This team has implemented a planned solution that will address the issue.

- a. KT IT team is developing three (3) queries from KT data that will provide monthly data to identify the following: (1) monthly spend (2) documents processed through KT but not yet fully processed through People Soft and (3) outstanding invoices not yet fully processed in KT (outstanding liabilities).
- b. Development and testing of these queries and the specific work procedures for accounting staff to implement the reconciliation will be completed by 12/31/17.
- c. Deploy queries on 1/3/18. Implement reconciliation with month close of 1/31/18.
- d. DCS has developed a detailed outline of the plan. The progress will be monitored biweekly through team meetings.
- e. DCS met with representatives of the State Board of Accounts to review plan. .



Summary Schedule of Prior Audit Findings

FINDING 2015-005, INTERNAL CONTROLS OVER ENCOMPASS ACCOUNTING SYSTEM

FINDING 2016-002, INTERNAL CONTROLS OVER ENCOMPASS ACCOUNTING SYSTEM

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Not applicable

Contact Persons Responsible for Corrective Action:

- 1.) Courtney Everett, Deputy Auditor of Accounting and Finance, Auditor of State's Office, (317) 233-9817, ceverett@auditor.in.gov (Approval Processes and System Access)
- 2.) Mel Hirtzel, IT Director, Auditor of State's Office, (317) 234-1916, mhirtzel@auditor.in.gov (Approval Processes and System Access)
- 3.) Tad Stahl, Chief Information Security Officer, Indiana Office of Technology, (317) 234-3434, tstahl@iot.in.gov (System Access)
- 4.) John Bayse, Deputy Director, State Personnel Department, (317) 232-3236, jbayse@spd.in.gov (System Access)
- 5.) Dwight Dorsey, Deputy IT Director, Government Management Information Systems (GMIS), Indiana Office of Technology, (317) 234-8641, ddorsey@iot.in.gov (Password Controls and System Monitoring Controls)
- 6.) Kevin Wilson, Deputy/Assistant IT Director, GMIS Indiana Office of Technology, (317) 234-4242, kwilson@iot.in.gov (Approval Processes, Segregation of Duties, and System Access)
- 7.) Paul Jasheway, Deputy/Assistant IT Director, Indiana Office of Technology, GMIS, (317) 232-6752, pjasheway@iot.in.gov (Approval Processes and System Access)
- 8.) Tom Michalak, Chief Financial Officer, State Personnel Department, (317) 232-3058, tmichalak@spd.in.gov (System Access)

Status of Audit Finding:

We believe the issues of segregation of duties, password controls, system access, and system monitoring controls that were identified initially in the 2015 Crowe Horwath information technology audit have been corrected. Crowe Horwath followed up on these issues during their 2017 information technology audit and reported that no findings were identified in their March 2017 audit report.

Control activities were implemented to address the risks from the approval processes issue identified initially in the 2015 CAFR audit. IOT's GMIS continues to research a system change that would prevent an agency approver user ID from replacing an initiator's user ID when the approver has made edits to a journal. It is uncertain as to when such a system change might be able to be made.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SPECIAL TEST AND PROVISIONS – WAGE RATE REQUIREMENTS UPDATE

FINDING 2014-014

FINDING 2015-011

FINDING 2016-007

Contact Person Responsible for Corrective Action:

Gregory G. Pankow, State Construction Engineer

Contact Phone Number:

317-232-5502

Fiscal Year:

2014, 2015, 2016

Status:

INDOT is on schedule for where we expected to be on this action at this time.

The process was submitted on March 17, 2017, was revised and reviewed by SBOA in early May. The process as it exists today is laid out in Construction Memo 17-11 (revised).

INDOT has made the necessary changes to our Standard Specifications and now requires the use of electronic payroll submittal for all contracts let starting with the July 12, 2017 letting.

Direction has been sent out to our personnel explaining the process itself and our expectations, along with step by step direction on how to handle the process within SiteManager and ERMS. This direction was accomplished through Construction Memo 17-11, dated June 9, 2017, and was subsequently revised to make the instructions more clear. A copy of Construction Memo 17-11 (revised), Dated August 24, 2017 is attached.

Construction personnel have been requested to prepare change orders to require the use of electronic payroll submittals for our contracts let previous to July of 2017 and which are still actively working and where it makes sense to do so. This will only be for submittals moving forward and not for submittals for time frames before the change orders go into effect. INDOT Construction Management personnel who review change orders have seen some go through already so this process is being followed. Monitoring will continue to see that progress continues.

We have also received questions from the field and also a few heart aches with the process which we are working through, mainly that this is something that they are not used to doing, but this tells me that we are moving forward.

Once we feel we have the bugs out of the process, instruction will be added to the General Instructions to Field Employees (GIFE). This will mainly entail moving the memo language into the GIFE. This should occur before January 1, 2018.

It is INDOT's expectation that the electronic payrolls needed for an audit for fiscal 2018 will be present when needed for review.

INDOT is still committed to exploring the use of payroll compliance software which would assist both INDOT and the contractor community by producing, collecting and managing certified payroll reports and workforce data.

Anticipated Completion Date:

INDOT expects to be in compliance for FY2018 with the electronic payroll submittal process. November 1, 2018 is the anticipated date for new payroll compliance software which would replace (and improve upon) the electronic payroll submittal process that was implemented July 2017.



INDIANA DEPARTMENT OF TRANSPORTATION

Construction Management
100 N. Senate Avenue, RM N925CM
Indianapolis, IN 46204

PHONE: (317) 232-5502

Eric Holcomb, Governor
Joe McGuinness, Commissioner

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SPECIAL TEST AND PROVISIONS – QUALITY ASSURANCE UPDATE

FINDING 2014-017

FINDING 2015-010

FINDING 2016-008

October 5, 2017

Contact Person Responsible for Corrective Action:

John Leckie – Construction & Materials Management Director

Contact Phone Number:

317-232-5456

Fiscal Year:

2014, 2015, 2016

Status:

Action Items

- INDOT will perform reviews of the all active testing personnel (both Construction & Testing) on a quarterly basis. Specifically, INDOT's Districts will download all testing related data on April 1st, July 1st and Oct 1st of each year to ensure proper controls are in place to enhance the compliance of the Quality Assurance Program. The quarterly reviews started on October 1, 2016.
 - The District Test Engineers have received and reviewed reports detailing all active testing personal as outlined above.
- INDOT will review and modify the current Independent Assurance and Qualified Acceptance Personnel Program. This will be a collaborative effort with both District Testing, Construction and FHWA. Target completion is September 1, 2017.
 - There is a current draft of the new program that is being discussed and modified. Expected delivery date is currently Nov 30, 2017.



INDIANA DEPARTMENT OF TRANSPORTATION

Construction Management
100 N. Senate Avenue, RM N925CM
Indianapolis, IN 46204

PHONE: (317) 232-5502

Eric Holcomb, Governor
Joe McGuinness, Commissioner

- INDOT plans to modify current IA resources to better ensure compliance. Target completion is September 1, 2017.
 - An additional IA technician (one new position bringing the total per District to 3) has been added to the District's staffing tables. In most cases these positions have been or are in the process of being filled.
- INDOT is currently working on an upgrade of our current SiteManager program. Once completed it will provide enhanced functionality to track active testers and ensure enhanced compliance. Target completion is January 1, 2019.
 - Work continues on the AASHTOWARE 3.01 project. The enhanced functionality will give INDOT much better control of our current program.

Anticipated Completion Date:

Varies please see above.

(Signature)

Construction & Materials Management Director

(Title)

10/5/17

(Date)



Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director
Indiana Department of Child Services

Cynthia Longest, IV-D Director
Indiana Child Support Bureau

402 W. Washington Street MS-11
Indianapolis, Indiana 46204-2738

childsupport.in.gov

Child Support Kidline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-015

FINDING 2016-018

Fiscal year in which the finding initially occurred: 2015-015 – Cash Management
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Dept. of Health and Human Services
Contact Person Responsible for Corrective Action: John Mallers and Joe Fistrovich
Contact Phone Number: 317-232-0642 or 317-234-5079

Status of Audit Finding: Corrected

In July 2017, CSB revised the certification on the Monthly Expenditure Claim (MEC) and the Quarterly Incentive Expenditure Form (QIE) to include language emphasizing cash basis accounting. For the MEC, the last sentence of the certification was amended (in bold below) to read as follows: ***I also certify that the expenditures above are in accordance with federal, state, and county laws, regulation and policies pertaining to the Title IV-D program and have been paid by the County Auditor prior to submission for reimbursement on this form.*** For the QIE, the certification states: *I also certify that the expenditures above are in accordance with federal, state, and county laws, regulation and policies pertaining to the Title IV-D program and have been paid by the County Auditor prior to inclusion on this form.*



Protecting our children, families and future



Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director
Indiana Department of Child Services

Cynthia Longest, IV-D Director
Indiana Child Support Bureau

402 W. Washington Street MS-11
Indianapolis, Indiana 46204-2738

childsupport.in.gov

Child Support Kidline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINIDNG 2014-029
FINDING 2015-014
FINDING 2016-019

Fiscal year in which the finding initially occurred: 2015-014 – Subrecipient Monitoring
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Dept. of Health and Human Services
Contact Person Responsible for Corrective Action: John Mallers and Joe Fistrovich
Contact Phone Number: 317-232-0642 or 317-234-5079

Status of Audit Finding: Corrected

Beginning in SFY 2017, CSB implemented a risk assessment system as part of its overall review of sub-recipients. This risk assessment system will be based the results of the monitoring of sub-recipients during the FQA review process. This will include not only on the results of the FQA review itself, but also the level of compliance with the recommendations given. In addition, the results of the sub-recipient's State Board of Accounts (SBOA) annual audit will be a factor in the risk assessment score, as well as the longevity of personnel in the sub-recipient offices, performance of their vendor (if any), and any other relevant factors that may arise.

Sub-recipients will receive a score on each risk assessment factor indicating the expected likelihood of errors. These scores will be generated by FQA Field Auditors and reviewed/approved by both the Supervisor and Assistant Deputy Director. Risk assessment scores will be used to determine the level of review sub-recipients would require with future FQA Reviews. A low likelihood of errors might mean the next FQA Review is merely a desk review of their compliance with federal rules, whereas a high likelihood of errors could mean the sub-recipient's next FQA review would be moved to the top of the schedule for the next year. With this system, the CSB FQA Department will focus attention on areas where problems are more likely to exist, thereby increasing overall compliance with federal rules.



Protecting our children, families and future



Indiana Department of Child Services

Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738

317-234-KIDS
FAX: 317-234-4497

www.in.gov/dcs

Child Support Hotline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

FINDING 2016 - 021

Fiscal year in which the finding initially occurred: 2016
Federal Agency: Department of Health and Human Services
Contact Person Responsible for Corrective Action: Clinton Bohm
Contact Phone Number: 317-234-5768

Status of Audit Finding: Partially Complete

DCS instituted review and coordination of Project IDs with FSSA to ensure proper grant set up. This was a contributing factor to the finding because the confusion caused by the incorrect project set up lead to journal entries to move expenses around. Additionally, management of DCS are in the process of developing effective internal controls to ensure that expenditures are charged to the appropriate grant award.

FINDING 2016 - 020

Fiscal year in which the finding initially occurred: 2016
Federal Agency: Department of Health and Human Services
Contact Person Responsible for Corrective Action: Clinton Bohm
Contact Phone Number: 317-234-5768

Status of Audit Finding: Pending

DCS finance staff has been working with IT staff to identify coding issues and data integrity issues. While this research is being done, DCS has suspended utilization of the TANF EA dollars towards children that are determined to be IV-E eligible. Additionally, DCS worked to remove any expenses for these children that had already been allocated prior to ending the utilization within the KidTraks Claiming system.





SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-025 ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: See 2016-022.

FINDING 2015-021 ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: See 2016-022

FINDING 2015-022 – ELIGIBILITY

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education
Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-232-1432

Status of Audit Finding: See 2016-026

FINDING 2015-023 – SPECIAL TESTS & PROVISIONS: COMPLETION OF IPES

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education
Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-232-1432

Status of Audit Finding: See 2016-027



FINDING 2015-024 – EARMARKING

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Status of Audit Finding: See 2016-024

FINDING 2015-025 – PERIOD OF PERFORMANCE

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Status of Audit Finding: See 2016-025

FINDING 2016-022 ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number: 317-232-2010

Status of Audit Finding: There was an issue in getting this training loaded in a timely fashion. The training has now been loaded on September 18, 2017 and all staff are required to complete the training. Training is loaded into our Learning Management System and completion is tracked through the system. Staff have 3 weeks to complete the training. DFR will have to report back once the training has been completed.

As well, there is a training document specific to TANF relationship verification loaded into our DFR Hub page available to all staff. At the bottom of the document, eligibility staff have to review this document and acknowledge such review through clicking a link that tracks completion. This document will be included in our e-mail response with this update.

Anticipated Date of Completion – October 2017

FINDING 2016-023 SPECIAL TEST AND PROVISION 1 - CHILD SUPPORT NON-COOPERATION

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number: 317-232-2010

Status of Audit Finding: DFR has been in communication with the DCS/ISETS staff. There were no issues found between the interfaces and the identified issues in the audit appear to be one off type issues. Both ICES and ISETS tested these scenarios and no issues were found.

In regards to the finding for child support non-cooperation and timely action, DFR is developing training and reminders for all eligibility staff in order to prioritize the processing of these changes. The re-prioritization of the queue was not found to be a feasible solution to the timely processing of this change. This training is nearly developed and should be posted for staff within the next 2 weeks. DFR will have to report back when the training has been posted and completed by all eligibility staff.

Anticipated Date of Completion – November 2017

FINDING 2016-024 – EARMARKING

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Status of Audit Finding: BRS has worked with DDRS Controller to set a FFY17 budget for the 15% pre-ets requirement to ensure that those earmarked funds are set aside exclusively for pre-ets and are not used for other FFY17 VR expenses. BRS continues to track pre-ets expenses through contract spend, personnel time, and VR client services. BRS is receiving technical assistance from the Workforce Innovation Technical Assistance Center (WINTAC) to develop a plan for expansion of pre-ets statewide and has an on-site 2-day technical assistance meeting with WINTAC in late August, 2017. A plan for state-wideness will be completed by September, 2017. BRS is also developing revisions to pre-ets contracts to address under-utilization of the contract funds for pre-ets. Additionally, a proposal was submitted to the Rehabilitation Services Administration (RSA) on July 5, 2017 to request approval for BRS to enter into an interagency agreement with the Department of Workforce Development (DWD), to use pre-ets funding for students with disabilities participating in the Jobs for America's Graduates (JAG) program. BRS is awaiting feedback from RSA.

Anticipated Date of Completion - Ongoing

FINDING 2016-025 - PERIOD OF PERFORMANCE

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Status of Audit Finding: The VR Claims Payment System contract began April, 2017, however the go-live date was reassessed during requirements gathering sessions this summer. The system is now estimated to go-live in early 2018. Business rules regarding encumbrance date of VR grant funds has been discussed during requirements gathering sessions for the new system over the past several weeks, to determine the most appropriate process to ensuring compliance with period of performance.

New Anticipated Completion Date: February 28, 2018

FINDING 2016-026 – ELIGIBILITY

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Status of Audit Finding: BRS implemented an order of selection August 1, 2017. Additionally, BRS restructured VR field staffing and now has designated VR Intake Counselors who complete the eligibility determination for all consumers, increasing compliance with the 60-day eligibility federal timeliness requirement. The contract with the new case management system began in April, 2017.

Anticipated Date of Completion – August 2017

FINDING 2016-027 - SPECIAL TEST & PROVISIONS - COMPLETION OF IPES

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Status of Audit Finding: BRS implemented an order of selection August 1, 2017. This is anticipated to address a current deficit of staffing resources which is the main contributing factor to BRS' difficulty in meeting the 90-day timeliness requirements for IPE development, however it will take several months to begin to see an improvement in capacity. The contract with the new case management system began in April, 2017.

Anticipated Date of Completion – August 2017

FINDING 2016-028 - PROCUREMENT AND SUSPENSION AND DEBARMENT

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Status of Audit Finding: BRS is finalizing a VR vendor application, agreement, and manual, and expects to have these materials posted on the VR website by October, 2017. BRS will evaluate each vendor's application, which will outline the services they wish to provide as well as their credentials, licensures, or other qualifications. BRS will also incorporate a review of the suspension and debarment status of each vendor as part of the application process. Vendors who are approved to provide VR services, will sign an agreement, as appropriate, that outlines relevant terms and conditions.

Anticipated Date of Completion – October 2017

FINDING 2016-029 – Matching, Level of Effort, Earmarking

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services

Contact Person Responsible for Corrective Action: Dennis Ailes

Contact Phone Number: 317-232-7913

Status of Audit Finding: Formal Policy and Procedure to be completed by December 31, 2017. Completion date delayed from April due to staff turnover. In the meantime, DMHA staff have adopted and utilized the new process.

FINDING 2016-030 – REPORTING - SNAP

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Agriculture

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number: 317-232-2010

Status of Audit Finding: The documentation was not available at the time of the auditor request, however since that time, we have been able to retrieve the documentation to support the numbers in the reports. We are working on a plan to ensure the reports are fully supported with detailed reports and the reports are maintained for audit.

Anticipated Completion Date: July 1, 2017

FINDING 2016-031 ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, SPECIAL TEST AND PROVISION - ADP SYSTEM FOR SNAP

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Agriculture

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number: 317-232-2010

Status of Audit Finding: FSSA provided the necessary document to the auditors on 3/22/17; however, the auditors were unable to test the document as the submission date was after the completion of field work.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2014-018

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

Corrective action implemented and in place for School Year 2016-2017.

Finding 2014-019

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

Corrective action implemented and in place for School Year 2016-2017.

Finding 2014-020

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support; Tracy Brown, CFO

Contact Phone Number: 317-232-6671; 317-232-6974

Status of Finding:

Corrective Action taken (See Finding 2016-013).

Finding 2015-026

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

Pursuant to the letters received on 9/14/17 and 9/20/17 from the United States Department of Education, this matter is now closed.

Finding 2015-028

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

Corrective Action taken (See Finding 2016-010).

Finding 2015-029

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

Corrective action implemented and in place for School Year 2016-2017.

Finding 2015-030

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

Corrective action implemented and in place for School Year 2016-2017.

Finding 2015-031

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

Corrective Action taken (See Finding 2016-013).

FINDING 2016-009 - CASH MANAGEMENT

Fiscal year in which the finding initially occurred: 2015 (#2015-026)

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of
Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and
Support

Contact Phone Number: 317-232-6671

Contact Person Responsible for Corrective Action: Pam Wright, Director, Office of Special Education

Contact Phone Number: 317-232-6622

Status of Finding:

Pursuant to letters received on 9/14/17 and 9/20/17 from the United States Department of Education, this matter is now closed.

FINDING 2016-010 - SUBRECIPIENT MONITORING

Fiscal year in which the finding initially occurred: 2015 (#2015-28)

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

The Division of Title Grants and Support revised both of its award notices for Title I and Title IIA for FFY 16 to ensure each includes the proper federal award information at the time of the subaward. These award notices are reviewed by a specialist and approved by a supervisor. Anticipated completion date is FY18.

The Indiana Department of Education (IDOE) has coordinated a federal grant tracker to include Title grant awards, along with the Office of Special Education, to ensure the proper audit was received. This tracker provides a comprehensive view of the total expended federal funding in order to maintain a comprehensive listing of all subrecipients that qualified for an audit in accordance with OMB Circular A-133 or 2 CFR 200, Subpart F, to ensure the proper audit was received. LEAs indicate if they have expended more than \$500,000 or \$750,000 (depending on the audit period in question) in total federal funds to determine eligibility for a federal audit. A tracking system has been created to identify those LEAs that meet or exceed the \$500,000 or \$750,000 threshold. The SEA will verify that subrecipients have been audited and have met the audit requirements when the federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements. See Attachment A for a process map of the IDOE tracking.

In addition to this tracking, we utilize the application review, risk assessment criteria, and reimbursement request review as a way of fiscally monitoring all LEAs on a yearly basis. Anticipated completion date for all Subrecipient Monitoring is FY18.

FINDING 2016-011 - PERIOD OF PERFORMANCE

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of
Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Derek Deuth, Director of Accounting

Contact Phone Number: 317-232-0514

Status of Finding:

In January of 2017, process was updated to ensure that Controllers notify the Budget Analyst to change the status of a project to "Reject online transactions" once the project period has ended. This status provides the following message when attempts are made to charge expenses to the closed project: *The status of "Reject online transactions" for project 7000S010Axxxxx prevents additional transactions.* This will ensure that no transactions will be charged to a federal project outside the period of performance.

FINDING 2016-012 - ELIGIBILITY, EARMARKING, SUSPENSION AND DEBARMENT

Fiscal year in which the finding initially occurred: 2015 (#2015-029 and #2015-030)

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

The Indiana Department of Education (IDOE) has developed a process for eligibility and earmarking for the most current year of School Improvement Grants (SIG), school year (SY) 2016-2017. This process ensures that there are segregation of duties related to all compliance requirements.

During the newest round of applications, all applications are reviewed multiple times by multiple reviewers. This includes:

- A first review by an individual utilizing the evaluation rubric to ensure that proposed expenditures are reasonable, allocable, and necessary and fit the purpose and intent of the SIG award.
- A second review by a SIG team member
- A phone call with school, LEA, and other stakeholders by an IDOE committee
- A final review by SIG team and SEA leadership, which includes a review of the final budgets and total dollars awarded according to Federal guidance.

Renewal applications, including final budgets and amounts awarded, are reviewed by at least two SIG team members. Award letters are drafted by a specialist and signed by a Director. Amendments are reviewed by two members of the SIG team. A specialist conducts the initial review and prepares the approval packet. A second specialist or Director conducts the second review and signs off for approval. All approved documents are shared with the IDOE Fiscal team and posted publicly on the IDOE – SIG website. An amendment tracker tool tracks the progress and current status of amendments to ensure compliance of all steps of the process.

A final review and budgets ensure that at least 95% of funds are awarded directly to schools. This final review is conducted by an internal SIG committee that includes, at a minimum, the Coordinator and Director. Final approved budget amounts are shared with the SIG Fiscal team.

Completed September 2016.

FINDING 2016-013- SUBRECIPIENT MONITORING

Fiscal year in which the finding initially occurred: 2015 (#2015-031)

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-6671

Status of Finding:

The Division of Title Grants and Support revised its award notices for Title I, Title IIA, and SIG for FFY 16 to ensure each includes the proper federal award information at the time of the subaward. These award notices are reviewed by a specialist and approved by a supervisor.

The Indiana Department of Education (IDOE) has coordinated a federal grant tracker to include Title grant awards, along with the Office of Special Education, to ensure the proper audit was received. This tracker provides a comprehensive view of the total expended federal funding in order to maintain a comprehensive listing of all subrecipients that qualified for an audit in accordance with OMB Circular A-133 or 2 CFR 200, Subpart F, to ensure the proper audit was received. LEAs indicate if they have expended more than \$500,000 or \$750,000 (depending on the audit period in question) in total federal funds to determine eligibility for a federal audit. A tracking system has been created to identify those LEAs that meet or exceed the \$500,000 or \$750,000 threshold. The SEA will verify that subrecipients have been audited and have met the audit requirements when the federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements. See Attachment A for a process map of the IDOE tracking.

In addition to this tracking, we utilize the application review, risk assessment criteria, and reimbursement request review as a way of fiscally monitoring all LEAs on a yearly basis. Anticipated completion date for all Subrecipient Monitoring is FY18.

FINDING 2016-014 - PERIOD OF PERFORMANCE; Special Education Cluster

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of
Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Derek Deuth, Director of Accounting

Contact Phone Number: 317-232-0514

Status of Finding:

In January of 2017, process was updated to ensure that Controllers notify the Budget Analyst to change the status of a project to "Reject online transactions" once the project period has ended. This status provides the following message when attempts are made to charge expenses to the closed project: *The status of "Reject online transactions" for project xxxxx prevents additional transactions.* This will ensure that no transactions will be charged to a federal project outside the period of performance.

FINDING 2016-015 - SUBRECIPIENT MONITORING; Special Education

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Pam Wright, Director, Office of Special Education

Contact Phone Number: 317-232-6622

Status of Finding:

The Office of Special Education revised its award notices for IDEA Part B for FY 2018 to ensure the proper federal award information is included at the time the subawards are given. The award notices are crafted by the Lead Part B Grants Specialist, information for individual LEAs are entered by a Grant Specialist during application review, and the letters are reviewed by another Grant Specialist prior to sending. Anticipated completion date: FY 2018.

The Indiana Department of Education (IDOE) has coordinated a federal grant tracker to include Title grant awards, along with the Office of Special Education, to ensure the proper audit was received. This tracker provides a comprehensive view of the total expended federal funding in order to maintain a comprehensive listing of all subrecipients that qualified for an audit in accordance with OMB Circular A-133 or 2 CFR 200, Subpart F, to ensure the proper audit was received. LEAs indicate if they have expended more than \$500,000 or \$750,000 (depending on the audit period in question) in total federal funds to determine eligibility for a federal audit. A tracking system has been created to identify those LEAs that meet or exceed the \$500,000 or \$750,000 threshold. The SEA will verify that subrecipients have been audited and have met the audit requirements when the federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements. See Attachment A for a process map of the IDOE tracking.

In addition to this tracking, we utilize the application review, risk assessment criteria, and reimbursement request review as a way of fiscally monitoring all LEAs on a yearly basis. Anticipated completion date for all Subrecipient Monitoring is FY18.

FINDING 2016-016 - SPECIAL TESTS AND PROVISIONS - ACCESS TO FEDERAL FUNDS FOR NEW OR SIGNIFICANTLY EXPANDED CHARTER SCHOOLS

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of
Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Pam Wright, Director, Office of Special Education

Contact Phone Number: 317-232-6622

Status of Finding:

After the Part B Grants' Supervisor calculates the allocations for the new charter schools, a second reviewer verifies the calculations for accuracy. He/she initials the allocation spreadsheet for documentation purposes.

FINDING 2016-017 -LEVEL OF EFFORT AND EARMARKING

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of
Education/U.S. Department of Education

Contact Person Responsible for Corrective Action: Pam Wright, Director, Office of Special Education

Contact Phone Number: 317-232-6622

Status of Finding:

After the Part B Grants' Supervisor enters the pertinent information into the tracking sheet for Level of Effort and Earmarking, a second reviewer reviews the calculations for accuracy. He/she initials the tracking sheet for documentation purposes.

Process is in place as of July 2017.

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-003 - PERIOD OF PERFORMANCE

**Contact Person Responsible for Corrective Action:
Les Williams, Controller**

Status of Finding as of 06/30/17: Resolved

Immediately after notification that one journal that DWD created improperly moved expenditures to a grant year that was outside of the period of performance for the underlying expenditures, DWD created a journal to move the costs to the appropriate grant, the 2014 Workforce Investment Act funds (AA-25352-14-55-A-18). DWD also reviewed all journals that were processed within DWD Finance from July 2014 until December 2016 to ensure that there were no additional errors. We found that all other journals were proper and that this error was an isolated instance, as stated by SBOA.

DWD determined that it would be prudent to expand our practices and procedures on journal submissions in order to limit the possibility of further inaccuracies with the period of performance. Previously, the initiator of the journal was required to ensure that the underlying expenditures occurred during the period of performance for the grants that are involved in the journal. The approver of the journal was also required to review the underlying expenditures. These procedures are still required and have been emphasized to staff. The expanded procedures now involve a quarterly review of all journals. At the end of a quarter, DWD Finance division staff will run a query to produce the journals issued during the quarter. A staff member will review the underlying expenditures for those journals to ensure that they were attributed to the grant during the proper period of performance. These procedures have been performed since the error was discovered and no errors have been found from these reviews.



Eric J. Holcomb
Governor

Kristina Box, MD, FACOG
State Health Commissioner

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-006 – ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE CONSTS/COST PRINCIPLES, AND SPECIAL TESTS AND PROVISIONS – FOOD INSTRUMENT AND CASH-VALUE VOUCHER DISPOSITION

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: USDA
Contact Person Responsible for Corrective Action: Aaron Atwell
Contact Phone Number: 317-233-7102

Status of Audit Finding: The finding indicated that ISDH had not established an effective internal control system related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Special Tests and Provisions – Food Instrument and Cash-Value Voucher Disposition. ISDH relied on contracted service providers to ensure these requirements were met without requiring detailed reports to determine the ultimate disposition of all FI/CVV/EBTs within 120 days of the first valid date of participant use, or requiring a SOC 1 Report from the vendor to ensure effective internal controls are in place.

ISDH agreed to require the vendor to supply a SOC 1 Report for the purpose of ensuring effective internal controls are in place, which was received from the vendor and forwarded to SBOA on October 24, 2017.



(Signature)

CFO

(Title)

1/25/2018

(Date)





Eric J. Holcomb
Governor

Kristina Box, MD, FACOG
State Health Commissioner

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-005 SUBRECIPIENT MONITORING

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: USDA
Contact Person Responsible for Corrective Action: Rebecca Chauhan
Contact Phone Number: 317-233-7087

Status of Audit Finding: This finding indicated that controls were not in place to ensure that all subrecipients meeting the requirement of OMB Circular A-133 or 2 CFR Part 200, Subpart F received an audit and submitted that audit to ISDH Finance staff.

Beginning March 1, 2017, the ISDH Finance, Contract and Audit Section, modified the required subrecipient questionnaire to include a question about whether subrecipient entities meet the requirement for an audit. Any organization indicating YES on this portion of the questionnaire was added to the Audit-Required Subrecipient list maintained by the Contracts Manager. As audits are submitted to ISDH Finance, this list is updated to indicate compliance with this requirement.

Beginning January 29, 2018, the Contracts Manager has a dedicated monthly meeting to review the subrecipient audit list with staff. The list is emailed to the Contract Manager, a meeting is held to review the list, and the Contract Manager follows up with his approval in email. Organizations with outstanding audits receive follow-up communication following this monthly meeting; they are notified that future subawards could be withheld if they are not compliant with this requirement.



(Signature)

CFO

(Title)

1/25/2018

(Date)



OFFICE OF THE LT. GOVERNOR

200 West Washington Street Suite 333
INDIANAPOLIS, INDIANA 46204-2027

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2016-004 Subrecipient Monitoring

Fiscal Year: 2016

Status of Finding:

The planned corrective action is implemented. The spreadsheet has been modified and all grants that have not yet received a certificate of completion as well as all new grants are entered onto the spreadsheet. The procedure for tracking and reviewing the status of each grant has been modified from its original version to make the process more effective. The CDBG Program Manager is no longer with OCRA and has yet to be replaced. The Grant Services Director is working with the program manager to work through any issues or questions as needed.

**Finding 2017-001, DCS KidTraks Lack of Reconciliations with PeopleSoft**

The Indiana Department of Child Services (DCS) maintains a subsidiary system, KidTraks. DCS did not perform a comprehensive reconciliation between expenses recorded in KidTraks and expenses posted to the State's accounting system, PeopleSoft Financials. Management of DCS did not design and implement adequate controls to sufficiently compensate for this deficiency.

Contact Persons:

Leah Raider, CFO, 317.499.7259 (Cell) and 317.234.6910 (Office)
Joseph Fistrovich, Controller, 317.519.1613 (Cell) and 317.234.5079 (Office)

View of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

There was turnover in top finance leadership with both the CFO and Controller's positions being vacated causing a delay in addressing this audit exception. New Finance Division Leadership in 2017 made the addressing of this issue a priority. A team consisting of DCS Finance and IT staff has been working on a solution on this issue since August of 2017.

- A. DCS KidTraks (KT) IT team was tasked with creating queries to obtain data from the KT system on a month end basis. The areas charged were: (1) paid expenses for services, (2) outstanding liabilities not yet processed in the state accounting system, (3) and outstanding invoices submitted for payment in state accounting system but not yet assigned a warrant date in KT.
- B. A query for KT expenses has been implemented and utilized since 8/7/17.
- C. Development and testing of queries #2 and #3 were completed by DCS IT KT as of 12/31/17.
- D. Develop accounting procedures and begin reconciliation testing to be completed by 3/2/18.

Anticipated Completion Date: March 2, 2018.



CORRECTIVE ACTION PLAN

FINDING 2017—002, Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Contact Person Responsible for Corrective Action:

- Courtney Everett, Deputy Auditor of Accounting and Finance, 317-233-9817, ceverett@auditor.in.gov
- Matt Beck, CPA, Assistant Deputy Auditor of Accounting and Finance 317-232-3329, mbeck@auditor.in.gov
- Clay Jackson, CPA, Accounting and Reporting Director, Auditor of State, 317-232-3328, cjackson@auditor.in.gov
- Tonya Armstrong, Staff Accountant, Auditor of State, 317-233-5500, tarmstrong@auditor.in.gov

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

The Auditor of State will continue to work with the Department of Education, Department of Child Services, Department of Health, and Department of Transportation to ensure proper reporting of the SEFA. Quarterly SEFA reviews, implemented by the Auditor of State in fiscal year (FY) 17, will continue, which requires agencies to reconcile and certify expenditures reported on the SEFA. The Auditor of State will review the data on CFDA.gov and the OMB Compliance Supplement annually for needed updates to program titles and clusters. With the assistance of the Auditor of State Internal Control Department, the procedure for preparing, reviewing, and submitting the SEFA for audit will be documented. The SEFA procedure will describe how AOS ensures the accuracy and completeness of non-cash assistance reported in the SEFA. The Auditor of State will meet with the four agencies that had financial errors to discuss and emphasize the importance of accurate reporting of the SEFA. The Auditor of State's accounting and reporting staff will pursue available and appropriate training in the compilation of the SEFA.

Anticipated Completion Date:

May 31, 2019



INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Avenue
Room N925CM
Indianapolis, Indiana 46204

PHONE: (317) 317-232-5502
FAX: (317) 232-0676

Eric Holcomb, Governor
Joe McGuinness, Commissioner

CORRECTIVE ACTION PLAN

FINDING 2017-003 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Gregory G. Pankow
Contact Phone Number: 317-232-5502

Views of Responsible Official:

We concur with the finding. The Department did not implement the corrective plan until July 1, 2017.

Description of Corrective Action Plan:

The process as it exists today is laid out in Construction Memo 17-11 (revised).

INDOT has made the necessary changes to our Standard Specifications and now requires the use of electronic payroll submittal for all contracts let starting with the July 12, 2017 letting.

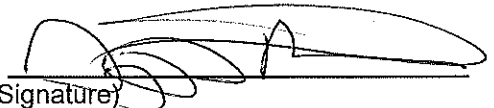
Construction personnel have been requested to prepare change orders to require the use of electronic payroll submittals for our contracts let previous to July of 2017 and which are still actively working and where it makes sense to do so. This will only be for submittals moving forward and not for submittals for time frames before the change orders go into effect. INDOT Construction Management personnel who review change orders have seen some go through already so this process is being followed. Monitoring will continue to see that progress continues.

The memo language has not yet been added to the General Instructions to Field Employees (GIFE). This will be done when an entire review of the section is complete and is anticipated to occur by May 31, 2018.

As a mitigating control, INDOT's Internal Audit Section will periodically review a sample of the submissions to determine if the uploads are being submitted timely.

Anticipated Completion Date:

The Construction memo was sent out on or about August 24, 2017. In addition, as an enhancement, November 1, 2018 is the anticipated date for new payroll compliance software which would replace (and improve upon) the electronic payroll submittal process that was implemented for FY2018.


(Signature)

State Construction Engineer

(Title)

March 19, 2018

(Date)



INDIANA DEPARTMENT OF TRANSPORTATION

Office of Materials Management
120 S. Shortridge Road
Indianapolis, IN 46219

PHONE: (317) 610-7251
FAX: (317) 356-9351

Eric Holcomb, Governor
Joe McGuinness, Commissioner

CORRECTIVE ACTION PLAN

FINDING 2017-004 - SPECIAL TEST AND PROVISIONS - QUALITY ASSURANCE

Contact Person Responsible for Corrective Action:

John Leckie, Construction & Material Management Director

Contact Phone Number:

317-232-5456

Views of Responsible Official:

We concur with the finding regarding the lack of controls.

Please note that there was a 100% compliance rate this year and a 95% compliance last year.

Description of Corrective Action Plan:

- The current SiteManager program restricts test data entry only to qualified individuals. In order for a material record to be certified at the conclusion of a contract, the District Testing Engineer must check to see if the required number of passing tests were completed per the INDOT frequency Manual. If a test is performed by a technician who is not qualified, the acceptance of the material can be done via forensic testing.
- INDOT has modified the Independent Assurance Program (DIR 106) and will implement by April 1, 2018. This is significant change to the IA program will help to make it more successful. Please see attached.
- INDOT plans to modify current IA resources to better ensure compliance.
- INDOT is currently working on an upgrade of our current SiteManager program. AASHTOWare Project is the new program and it will have superior reporting tools than the current. Target completion is Nov 2018.

Anticipated Completion Date:

Please see above.

John H. Leckie, P.E.

Construction & Materials Management Director

3/20/18



INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Avenue
Room N955
Indianapolis, Indiana 46204

PHONE: (317) 232-2881
FAX: (317) 232-1499

Eric Holcomb, Governor
Joe McGuinness, Commissioner

CORRECTIVE ACTION PLAN

FINDING 2017-005

Contact Person Responsible for Corrective Action: Kathy Eaton-McKalip, Director of LPA/MPO & Grant Administration
Contact Phone Number: 317-234-5142

Views of Responsible Official:

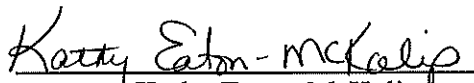
We concur with the finding that procedures were not in place for the issuance of a proper Management Decision as outlined in the CFR and therefore the Management Decision would not have been issued within the outlined 6 month time period.

Description of Corrective Action Plan:

The LPA section will still continue to perform sub-recipient monitoring as we've been doing. Once we've identified an LPA that has a growing concern issue, a 20.205 finding, or other transportation related finding/issue for the reports that have been added to LARS, we will then send them a notification asking for a copy of their corrective action along with the status of the plan indicating the implementation date. Once that documentation is received, we will then issue a Business Management letter as required under 2 CFR 200.303, 200.331, and 200.521. Further, quarterly a report will be sent to the Finance Section to cross reference the LPAs that were deemed high risk with the Finance Section review of the Federal Audit Clearing House.

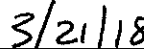
Anticipated Completion Date:

Coordination between the LPA Program staff and the Finance Section staff/INDOT Management will start immediately. A Management Letter is being prepared for the audits submitted to the clearing house with CFDA 20.205 findings.


(Signature) Kathy Eaton-McKalip

LPA Director

(Title)



(Date)

CORRECTIVE ACTION PLAN

FINDING 2017-006

Contact Person(s) Responsible for Corrective Actions:

Melissa K. Ambre, Director, Office of School Finance
Amy Pattison, Assistant Director, Office of School Finance

Contact Phone Number: 317-232-0841

View of Responsible Official: We concur with the audit finding.

Subject: Title I Grants to Local Educational Agencies - Reporting

Federal Agency: U.S. Department of Education

Federal Program(s): Title I Grants to Local Educational Agencies

CFDA Number(s): 84.010

Federal Award Numbers (or Other Identifying Numbers): S010A110014, S010A120014,
S010A130014, S010A140014, S010A150014, S010A160014

Pass-Through Entity: Indiana Department of Education

Compliance Requirement(s): Special Reporting

Audit Finding(s): Significant Deficiency, Other Matters

Description of Corrective Action Plan:

ADA

The Department will modify its process for acceptance of ADA information from the data team.

Request the data team calculate ADA for the applicable year

- a) Department will request supporting documentation for the figure provided (supporting documentation must be provided)
- b) Assistant Director and Fiscal Analyst will compare previous and current year ADA
- c) Assistant Director will recalculate the ADA figure to determine whether it agrees with the initial figure provided

OTHER STATE AGENCY INFORMATION

Employees' Benefits for Public School Employees and Other Direct Program Support for Public School Students were not supported by accounting records.

Request other agencies provide required data and supporting documentation to support amount(s) provided. The Department will use the supporting documentation as the basis for verifying the accuracy of other state agency amounts.

SPECIAL REPORTING COMPLIANCE

The Director, Assistant Director, and Fiscal Analyst will discuss preparation and review of the applicable fiscal year NPEFS report. **Both** the Assistant Director and Fiscal Analyst will conduct separate reviews and prepare independent calculations of NPEFS report data, which will provide IDOE the opportunity to:

- i. Verify whether or not the results agree
- ii. Reconcile and discuss discrepancies between the two files
- iii. Discuss any notable changes in expenditures between the previous and current fiscal year
- iv. Ensure that the proper ADA was used
- v. Ensure that the final expenditure amounts reported match

Note: The Office of School Finance has updated its internal instructional guidance to reflect these and any other steps deemed necessary for successful completion of the NPEFS data submission (see attachment).

Anticipate Completion Date: The changes are effective immediately for preparation and review of FY2017 data for the FY2017 NPEFS submission.

FINDING 2017-007

Contact Person(s) Responsible for Corrective Actions:

Derek Deuth, Director of Accounting
Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-0514 or 317-232-6671

View of Responsible Official: **We concur with the audit finding.**

Subject: Title I Grants to Local Educational Agencies - Subrecipient Monitoring

Federal Agency: U.S. Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers (or Other Identifying Numbers): S010A110014, S010A120014, S010A130014, S010A140014, S010A150014, S010A160014

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Subrecipient Monitoring

Audit Finding: Significant Deficiency, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2016-010.

Description of Corrective Action Plan:

- 1) Award Identification: The information in the Title I system is correct, but there was an error in pulling that data when drafting the award letters. IT has fixed this issue. All other required components of the award letter will be included as well.
- 2) Audit Reports:
 - a. Management Decision: IDOE will ensure that all LEA audit reports with findings include a management decision by IDOE, clearly stating whether or not the findings were sustained and the reason for the decision.
 - b. Federal Single Audit Threshold: We examined the individual fiscal years in order to determine eligibility for a federal Single Audit. We now know that we should examine the entire audit period in order to determine eligibility.
 - c. Audit Report Review: We have calculated whether or not LEAs are required to have a Single Audit based on their total federal funds spent. In the spring of 2018, we are currently receiving SBOA audit reports for the 2013 – 2015 audit period as well as 2014 – 2016. However, when a LEA has not received a Single Audit, we are unable to know whether it was missed or if it simply hasn't happened yet due to the SBOA audit backlog. We decided to reach out to all LEAs every year that meet or exceed the Single Audit threshold to see if they have received a Single Audit.
 - d. Corrective Action Follow-Up: We will make sure that all corrective action memos contain all of the findings assessed to the subrecipients.

Anticipated Completion Date:

- 1) Award Identification: This error has been corrected for any letters printed going forward. Most LEAs submitted an amendment in December 2017, so IDOE will issue new allocations with the correct award letters likely in April 2018.
- 2) Audit Reports:
 - a. Management Decision: This will be corrected for memos sent starting in April 2018.
 - b. Federal Single Audit Threshold: We will obtain total federal dollar information from the Gateway system and use the \$750,000 threshold for audit periods 7/1/15 – 6/30/16 and after.
 - c. Audit Report Review: We will send our request to LEAs in April 2018.
 - d. Corrective Action Follow-Up: This issue has already been resolved.

FINDING 2017-008

Contact Person(s) Responsible for Corrective Actions:

Derek Deuth, Director of Accounting
Pamela Wright, Director of Special Education

Contact Phone Number: 317-232-0514 or 317-232-6622

View of Responsible Official: We concur with the audit finding.

Subject: Special Education Cluster - Subrecipient Monitoring

Federal Agency: Department of Education

Federal Program: Special Education Cluster

CFDA Number: 84.027 & 84.173

Federal Award Numbers (or Other Identifying Numbers): H027A130135, H027A140084, H027A150084, H027A160084, H173A130104, H173A140104, H173A15104, and H173A16104

Compliance Requirement: Subrecipient Monitoring

Audit Finding: Significant Deficiency, Other Matters

Repeat Finding

This is a repeat finding from the prior year. The prior year finding number was 2016-015.

Description of Corrective Action Plan:

- 1) Award Identification: All other required components of the award letter will be included.
- 2) Audit Reports:
 - a. Management Decision: We will ensure that all LEA audit reports with findings include a management decision by IDOE, clearly stating whether or not the findings were sustained and the reason for the decision.
 - b. Federal Single Audit Threshold: We examined the individual fiscal years in order to determine eligibility for a federal Single Audit. We now know that we should examine the entire audit period in order to determine eligibility.
 - c. Audit Report Review: We have calculated whether or not LEAs are required to have a Single Audit based on their total federal funds spent. In the spring of 2018, we are currently receiving SBOA audit reports for the 2013 – 2015 audit period as well as 2014 – 2016. However, when a LEA has not received a Single Audit, we are unable to know whether it was missed or if it simply hasn't happened yet due to the SBOA audit backlog. We decided to reach out to all LEAs every year that meet or exceed the Single Audit threshold to see if they have received a Single Audit.

Anticipated Completion Date:

- 1) Award Identification: This has been corrected for any letters printed going forward.
- 2) Audit Reports:
 - a. Management Decision: This will be corrected for memos sent starting in April 2018.
 - e. Federal Single Audit Threshold: We will obtain total federal dollar information from the Gateway system and use the \$750,000 threshold for audit periods 7/1/15 – 6/30/16 and after.
 - b. Audit Report Review: We will send our request to LEAs in April 2018.

FINDING 2017-009

Contact Person(s) Responsible for Corrective Actions:
Derek Deuth, Director of Accounting
Nathan Williamson, Director of Title Grants and Support

Contact Phone Number: 317-232-0514 or 317-232-6671

View of Responsible Official: We concur with the audit finding.

Subject: Supporting Effective Instruction - Subrecipient Monitoring
Federal Agency: U.S. Department of Education
Federal Program: Supporting Effective Instruction
CFDA Number: 84.367
Federal Award Numbers (or Other Identifying Numbers): S367A130013, S367A140013, S367A150013, and S367A160013
Compliance Requirement: Subrecipient Monitoring
Audit Findings: Significant Deficiency, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was Finding 2016-010.

Description of Corrective Action Plan:

- 1) Award Identification: All other required components of the award letter will be included.
- 2) During the Award Monitoring: IDOE staff will perform their risk assessment once each year, but we will need to rescore those LEAs that file late. Those LEAs are scored on monitoring history, but program staff has indicated that they need to return and score them on the applications upon receipt. The revised programmatic risk assessment also gives a higher score to LEAs that apply late. The amount of support/revisions that the LEA needed could also produce a higher score.
- 3) Audit Reports:
 - a. Management Decision: We will ensure that all LEA audit reports with findings include a management decision by IDOE, clearly stating whether or not the findings were sustained and the reason for the decision.
 - b. Federal Single Audit Threshold: We examined the individual fiscal years in order to determine eligibility for a federal Single Audit. We now know that we should examine the entire audit period in order to determine eligibility.
 - c. Audit Report Review: We have calculated whether or not LEAs are required to have a Single Audit based on their total federal funds spent. In the spring of 2018, we are currently receiving SBOA audit reports for the 2013 – 2015 audit period as well as 2014 – 2016. However, when a LEA has not received a Single Audit, we are unable to know whether it was missed or if it simply hasn't happened yet due to the SBOA audit backlog. We decided to reach out to all LEAs every year that meet or exceed the Single Audit threshold to see if they have received a Single Audit.

Anticipated Completion Date:

- 1) Award Identification: This has been corrected for any letters printed going forward.
- 2) During the Award Monitoring: The programmatic risk assessment has already been revised, and the next round of auditees have been selected.
- 3) Audit Reports:
 - a. Management Decision: This will be corrected for memos sent starting in April 2018.
 - f. Federal Single Audit Threshold: We will obtain total federal dollar information from the Gateway system and use the \$750,000 threshold for audit periods 7/1/15 – 6/30/16 and after.
 - b. Audit Report Review: We will send our request to LEAs in April 2018.



Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director
Indiana Department of Child Services
Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738

317-234-KIDS
FAX: 317-234-4497

www.in.gov/dcs

Child Support Hotline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

03/19/2018

CORRECTIVE ACTION PLAN

FINDING 2017-010

Contact Person Responsible for Corrective Action: Joseph Fistrovich, Controller, DCS
Contact Phone Number: 317-234-5079

Views of Responsible Official:

The Agency concurs with the findings presented.

Description of Corrective Action Plan:

After discovery of this material weakness was noted, the Agency took immediate steps to formalize and re-structure the end of month reconciliation process and the cash draw.

1. Effective as of November of 2017, each accountant was required to verify cash receipts and expenditures for each federal project. Any corrective action will be entered for review by no later than the 6th working day after the Auditor of State closes the prior accounting period.
2. The Assistant Controller is charged with reviewing these entries to insure for accuracy. This task is to be completed by the 8th working days. The Assistant Controller reviews findings with the Controller.
3. After the review process from step 2 is completed, each Accountant is charged with preparing the Federal Draw Packet for each of their individual projects. This task is to be completed by the Close of Business on the 10th working day. The Assistant Controller reviews each draw packet by the 12th working day.
4. After review of the packet is completed, the Assistant Controller forwards each individual draw packet to the Director of Funds and Grant Management by the 13th working day.
5. The draw packets are forwarded to the Financial Analyst (Funds and Grants Division) who reconciles the draw packet to the Federal Project in People Soft. Once this task is completed, the packet is passed back to the Director of Funds and Grant Management for review. Assuming no issues after review, the Director submits the packet for processing to a Grant Analyst.
6. Information is then entered in the respective Federal system for reimbursement within four working days of receipt from the Assistant Controller.



Protecting our children, families and future

7. The timelines are reviewed and discussed at the daily Administration Division Management Meeting with the CFO, Controller and the Deputy CFO for Operations.

Anticipated Completion Date: Corrective practice already implemented in March of 2018.



(Signature)

CFO

(Title)

3/20/18

(Date)





Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director
Indiana Department of Child Services
Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738

317-234-KIDS
FAX: 317-234-4497

www.in.gov/dcs

Child Support Hotline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

03/19/2018

CORRECTIVE ACTION PLAN

FINDING 2017-011

Contact Person Responsible for Corrective Action:
Clinton A. Bohm
Contact Phone Number:
317-234-5768

Views of Responsible Official:

We concur with the finding that management of the Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement

Description of Corrective Action Plan:

At the end of the quarter, a member of the grants team will compile the data utilized for completing the CB 496 for all parts due for the end of that quarter. This data will be compared to the monthly accounting records kept by the accounting staff to verify inclusiveness. A certification shall be kept on file with the working documents that this process has been completed. The grants department manager will attest to this after review and verification. This should be completed within 10 calendar days of the quarter end. Any data being compiled from non-fiscal departments will not be included within this timeframe, but will be verified upon receipt. The grant staff member will then complete the 496 forms and they shall be reviewed by the grants department manager by the 22nd calendar day after the close of the quarter. Once this is completed, a draft version of the form and all supporting documentation shall be reviewed by the CFO and other senior level management staff. The CFO will signoff and the draft form once all corrections and adjustments are made and that form will be saved with the backup documentation. This shall be completed prior to submission to the federal authorities.



Protecting our children, families and future

Anticipated Completion Date:

4/30/2018



(Signature)

CFO

(Title)

3/20/18

(Date)





Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director
Indiana Department of Child Services
Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738
317-234-KIDS
FAX: 317-234-4497
www.in.gov/dcs

Child Support Hotline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

03/09/2018

CORRECTIVE ACTION PLAN

FINDING 2017-012

Contact Person Responsible for Corrective Action:
Clinton A. Bohm
Contact Phone Number:
317-234-5768

Views of Responsible Official:

We concur with the finding that management of the Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Special Tests and Provisions – Operation of a Foster Care Demonstration Project compliance requirement

Description of Corrective Action Plan:

At the end of the quarter, a member of the grants team will compile the data utilized for completing the CB 496 Part III due for the end of that quarter. This data will be compared to the monthly accounting records kept by the accounting staff to verify inclusiveness. A certification shall be kept on file with the working documents that this process has been completed. The grants department manager will attest to this after review and verification. This should be completed within 10 calendar days of the quarter end. Any data being compiled from non-fiscal departments will not be included within this timeframe, but will be verified upon receipt. The grant staff member will then complete the 496 Part III and they shall be reviewed by the grants department manager by the 22nd calendar day after the close of the quarter. Once this is completed, a draft version of the form and all supporting documentation shall be reviewed by the CFO and other senior level management staff. The CFO will signoff and the draft form once all corrections and adjustments are made and that form will be saved with the backup documentation. This shall be completed prior to submission to the federal authorities.



Protecting our children, families and future

Anticipated Completion Date:

4/30/2018



(Signature)

CFO

(Title)

3/20/18

(Date)





Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director
Indiana Department of Child Services
Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738
317-234-KIDS
FAX: 317-234-4497
www.in.gov/dcs

Child Support Hotline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

03-23-2018

CORRECTIVE ACTION PLAN

FINDING 2017-013 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Clinton Bohm
Contact Phone Number: 317.234.5768

Views of Responsible Official: The Agency concurs with finding.

Description of Corrective Action Plan:

Agency staff is reviewing QE 12/31/17 Goal 3 and 4 expenditures to determine whether any of these specific expenditures were previously funded by Emergency Assistance (EA). Kids Tracks has identified certain service codes and associated expenditures that are Goal 3 and 4 eligible. Staff is reviewing whether any of these particular expenditures were submitted for reimbursement under EA. This process should be completed by 3/31/18.

Beginning April 1st, 2018, the Agency will no longer claim expenditures under Emergency Assistance.

Anticipated Completion Date: 04/01/2018.


(Signature)

CFO

(Title)



Protecting our children, families and future



Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director
Indiana Department of Child Services
Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738
317-234-KIDS
FAX: 317-234-4497
www.in.gov/dcs
Child Support Hotline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

FINDING 2017-014

Contact Person Responsible for Corrective Action: Leah Raider, CFO
Contact Phone Number: 317.234.6910

Views of Responsible Official:

We concur that DCS has not established an effective internal control system related to the grant agreement and the Activities Allowed or Unallowed, Allowable Cost/Cost Principles, and Period of Performance compliance requirements for the Temporary Assistance for Needy Families (TANF) funded sub-program, "Healthy Families."

Description of Corrective Action Plan:

DCS will begin sampling 5% of monthly invoices and requesting client-level home visit records from the relevant providers. A DCS staff member will then review and confirm if the visits in the sample occurred based upon records and in compliance with the appropriate Healthy Family rate schedule. Any noncompliance or questionable costs will be addressed with the provider's Program Manager, who will be asked to correct the invoice and resubmit. If there are significant issues found within the sample, DCS will take appropriate action that may include requesting all client-level records for a particular provider.

Once the payment is validated, the DCS Budget Analyst will direct payments to the appropriate grant year based on the incurred date of the transaction.

Anticipated Completion Date: May 1, 2018



(Signature)

CFO

(Title)

3/22/2018

(Date)



Protecting our children, families and future



Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director
Indiana Department of Child Services
Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738
317-234-KIDS
FAX: 317-234-4497
www.in.gov/dcs
Child Support Hotline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

CORRECTIVE ACTION PLAN

FINDING 2017-015

Contact Person Responsible for Corrective Action: Leah Raider
Contact Phone Number: 317.234.6910

Views of Responsible Official: The Agency does not concur with the finding. We agree with the guidance shared by Public Consulting Group that includes federal regulations and direction referencing the expenditure date not the date of service. This documentation was shared with SBOA. FSSA's Division of Family Resources has reached out to federal partners for clarity. Until that clarity is received, we do not concur with the finding.

Description of Corrective Action Plan:

If the Administration for Children and Families and/or the US Department of Health and Human Services agrees with the SBOA finding, then DCS will create a corrective action plan accordingly.

Anticipated Completion Date: N/A



(Signature)

CFO

(Title)

3/22/18

(Date)





CORRECTIVE ACTION PLAN

FINDING 2017-016 – ACTIVITIES ALLOWED OR UNALLOWED

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number: 317-232-2010

Views of Responsible Official: FSSA/DFR concurs with the finding

Description of Corrective Action Plan:

The following change will be made to the TANF State plan. The State plan will be reviewed for any further necessary changes and then submitted to HHS/ACF. We project this submission of amended plan to occur within the next 60 days.

Visitation Facilitation

This service provides visitation between parents/children/siblings/and or others who have been separated. ~~due to involvement in juvenile probation.~~ It allows the child to reconnect with their family in a safe environment. Supervised visitation allows DCS Case Workers ~~and/or Probation~~ to assess the relationship with the parent in strengthening their parenting skills and developing new skills.

The youth must be available and participate in the visitation. The parent(s) as well as other family members in the home must participate in the visitation as scheduled session along with the youth. The full participation of the parent is very important to the success of the service. Provider will document and report to the DCS Case Worker ~~and/or Probation Officer~~ the date, times of the visitation, who attended, positive interactions between parent and child, any interventions used and parent's response to that direction, any tasks given to the parent prior to next visit, any other pertinent information or concerns.

This initiative is reasonably expected to achieve outcomes under TANF Purpose #4: Encouraging the formation and maintenance of two-parent families.

Anticipated Completion Date: May 31, 2018

FINDING 2017-017 – SPECIAL TESTS AND PROVISIONS CHILD SUPPORT NON-COOPERATION

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number: 317-232-2010

Views of Responsible Official: FSSA/DFR concurs with the finding where client benefits were not discontinued or not discontinued timely.



Description of Corrective Action Plan:

FSSA/DFR will be targeting the cases subject to sanctions for child support non-cooperation and forwarding to our regional staff for immediate processing. These sanctions are assigned to a specific queue and thus we will be able to monitor that actions are taken in a timely fashion.

For the finding concerning interface issues, we would like the opportunity to follow up with DCS Child Support staff as well as our eligibility system staff in order to determine if and/or why there is no error out file going back to DCS when no match with ICES. If there is found to be an ICES issue, we will then have to determine requirements for the fix and in turn establish the timeline to fix.

Anticipated Completion Date: May 31, 2018 for determination of interface issue. If requires a system fix, we will have to provide an updated timeline. April 30, 2018 for establishing a process for working the sanction requests assigned to the queue.

FINDING 2017-018 – LEVEL OF EFFORT

Contact Person Responsible for Corrective Action: Rebecca Buhner
Contact Phone Number: 317-232-7935

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The Division of Mental Health & Addiction (DMHA) Director/SSA or designee and the DMHA Controller or designee will review the block grant report to verify the accuracy of expenditure information prior to the approval of the final report and submission to the federal agency. DMHA will update current policy to include this procedure. When completed, the director or designee and controller or designee will send an approval email to the lead of the block grant submission stating their approval to submit the report to the federal agency. A copy of the approving emails will be uploaded into the block grant report as an attachment prior to the final submission to the federal agency.

Anticipated Completion Date: April 30, 2018

FINDING 2017-019 - REPORTING

Contact Person Responsible for Corrective Action: Tammie Robinson
Contact Phone Number: 317-234-4446

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: FSSA developed a separation of duties with the 209 SNAP report in SFY 2017. The report is entered by the AR Supervisor and reviewed by the Deputy Director. FSSA has also developed a reconciliation for the different types of collections on the report.

Anticipated Completion Date: July 1, 2018

FINDING 2017-020 – ELIGIBILITY

Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-232-1432

Views of Responsible Official: The Bureau of Rehabilitation Services (BRS) concurs that the eligibility determination for Vocational Rehabilitation (VR) applicants is not consistently occurring within 60 days following application.

Description of Corrective Action Plan: While VR reviews staff performance regarding timeliness, including timeliness of eligibility determination, through quarterly reviews conducted by office Supervisors as well as interim and annual staff performance evaluations, BRS experienced a deficit of staffing resources during the audit period which posed challenges in meeting timeliness requirements. Resource challenges were apparent through review of average VR Counselor caseload sizes (average > 140 clients per VR Counselor), VR Counselor turnover at more than 50%, and a high percentage of staff vacancies. Due in large part to the deficit of staffing resources, the Indiana VR program worked closely with the Rehabilitation Services Administration (RSA) to implement a federally required process, called order of selection, which state VR agencies must implement when sufficient resources are not available to serve all eligible individuals. VR entered into an order of selection process August 1, 2017, which prioritizes services to individuals with the most significant disabilities. To date, average VR Counselor caseload sizes have decreased to 126 clients per counselor, turnover of VR Counselor positions has decreased to approximately 35%, and the number of vacancies at this time is much lower. BRS has also modified the staffing structure at each VR office by delegating specific VR Counselors as VR Intake Counselors. These designated staff complete the VR application and eligibility process for all VR applicants, and BRS has gained efficiency and improved consistency of eligibility determinations through this process. BRS expects to meet RSA's expectation of determining eligibility within 60 days of application for 90% of all cases, by the end of federal fiscal year 2018 (September 30, 2018). This expectation is outlined in the BRS Corrective Action Plan resulting from the 2017 RSA Federal Monitoring review.

Anticipated Completion Date: September 30, 2018

FINDING 2017-021 - SPECIAL TEST & PROVISIONS - COMPLETION OF IPEs

Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-232-1432

Views of Responsible Official: BRS concurs that development of an Individualized Plan for Employment (IPE) for eligible Vocational Rehabilitation (VR) participants is not consistently occurring within 90 days following eligibility.

Description of Corrective Action Plan: While VR reviews staff performance regarding timeliness, including timeliness of IPE development, through quarterly reviews conducted by office Supervisors as well as interim and annual staff performance evaluations, BRS experienced a deficit of staffing resources during the audit period which resulted in challenges with meeting timeliness requirements as described above. Due in large part to the deficit of staffing resources, the Indiana VR program worked closely with RSA to implement an order of selection process, as stated above. VR Counselor caseload sizes and turnover have improved since implementation of the order of selection in August, 2017, also as outlined above. BRS expects to meet RSA's expectation of developing IPEs within 90 days of eligibility for 90% of all cases, by the end of federal fiscal year 2018 (September 30, 2018). This expectation is outlined in the BRS Corrective Action Plan resulting from the 2017 RSA Federal Monitoring review.

Anticipated Completion Date: September 30, 2018

FINDING 2017-022 - PROCUREMENT AND SUSPENSION AND DEBARMENT

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Views of Responsible Official: BRS concurs that there was not a process in place during the audit period to ensure vendors were not suspended or debarred prior to issuing an authorization for services.

Description of Corrective Action Plan: BRS has developed a VR vendor manual which outlines vendor requirements and rate information for each category of VR services. VR has also developed a VR vendor application as well as a written agreement template. All existing and new vendors will be required to complete the application and enter into an agreement, beginning in SFY18. BRS will continue to work to roll out this vendor registration process in the near future. The written agreement includes required language regarding suspension and debarment. BRS will also communicate with FSSA legal counsel and IDOA to ensure that the VR vendor registration process is aligned with state procurement policy.

Anticipated Completion Date: The vendor registration process is expected to begin by May, 2018 and will be ongoing as new vendors register to become a VR vendor. BRS will also ensure that the vendor registration process is aligned with state procurement policy.

FINDING 2017-023 - EARMARKING

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Views of Responsible Official: BRS concurs that BRS did not earmark 15% of VR federal funds for Pre-employment transition services (Pre-ETS) during the audit period.

Description of Corrective Action Plan: BRS has earmarked 15% of FFY17 funds through a designated project in PeopleSoft. All expenses identified as Pre-ETS are charged directly to this project, or transferred to this project as applicable. This includes claims paid for designated Pre-ETS contracts, staff time spent on the provision or arrangement of Pre-ETS, and VR client service expenses that are aligned with required Pre-ETS activities. BRS is also in the process of awarding two additional contracts for the provision of Pre-ETS. BRS has completed a Pre-ETS forecasting document that has been shared with RSA, which outlines projected costs of providing required Pre-ETS activities statewide, and identifies projected available funds for authorized Pre-ETS activities as well as coordinating activities. Additional training will occur this summer to ensure that VR staff are capturing all time spent on Pre-ETS, using a separate activity code in PeopleSoft when they are completing their timesheets.

Anticipated Completion Date: BRS has reserved 15% of FFY17 VR federal funds through a designated project in PeopleSoft. BRS is working to fully spend 15% of funds on Pre-ETS for the FFY2018 VR federal grant (including a carryover year).

FINDING 2017-024 - PERIOD OF PERFORMANCE

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number: 317-232-1432

Views of Responsible Official: BRS concurs that additional internal controls are necessary to comply with period of performance requirements.

Description of Corrective Action Plan: BRS will identify all expenses outside of the FFY17 period of performance, and reassign expenses to the appropriate federal fiscal year. A query for these expenses will be provided using the current VR case management system (IRIS). All expenses will be reviewed, and reassigned through journal entries, as appropriate. Additionally, BRS will issue written guidance to VR field staff to limit the ability to back-date authorizations, as backdating causes expenses to be paid outside of the period of performance. BRS will also explore potential modifications to IRIS to implement additional internal controls, however BRS is limited in the amount of resources available to modify IRIS as the system is scheduled to sunset in 2019. BRS is developing a new case management system, AWARE, that is expected to go-live in 2019. AWARE will include more business rules regarding assignment of expenditures to the correct fiscal year and will restrict back-dating ability to prevent the challenges that are currently occurring. AWARE offers enhanced features that will ensure authorizations are assigned to the correct period of performance prior to service provision.

Anticipated Completion Date: BRS will issue updated written guidance to VR staff to further restrict back-dating of authorizations. This guidance will be issued by July 31, 2018. BRS will identify FFY17 expenses outside of the period of performance and make appropriate reassignments through journal entries. This may be completed in multiple phases as needed between May, 2018 and January, 2019 (the FFY17 grant is in a carryover year and will close 12/31/18). The process will be repeated for FFY18 if applicable. Starting in 2019, BRS will continue this reassignment process, however it will likely be unnecessary once the new case management system is implemented, as expenses will be assigned appropriately at the time of authorization when using the AWARE system.

FINDING 2017-025 – ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES

Contact Person Responsible for Corrective Action: Shane Hatchett

Contact Phone Number: 317-232-4354

Views of Responsible Official: We concur with this finding.

Description of Corrective Action Plan:

FSSA Medicaid is aware that regression testing was not completed as required in some instances. The agency has worked with the non-pharmacy claims processing vendor to implement changes to assure regression testing occurs. The new contract with the vendor, DXC Technology, reiterates these obligations in part through requirement IDs 40190, 60875, 61270, and 61585.

The following steps and actions will be taken to ensure that regression testing is completed and results posted in a timely manner each quarter:

1. DXC Testing Manager will attend weekly checkpoint meeting and provide status on regression testing to the DXC PMO Director. DXC PMO Director will act as escalation point and assist with issues that testing team is unable to resolve.

2. Bi-weekly Regression Testing planning meetings have been scheduled for the first two months of every quarter. These meetings will be on-going planning sessions to review the Change Requests being implemented during the current month. Principal test cases from the Change Requests will be selected for regression test execution during the last month of the quarter.
3. Weekly Regression Test execution meetings have been scheduled for the last month of each quarter. The purpose of these meetings is to monitor the status of the regression testing progress and take corrective action if the testing is not on track.
4. Claims SMEs from the DXC Operational team will assist with review of the results from the mass adjusted and mass reprocessed claims to help determine explanation for any variances.
5. Email notifications will be sent to FSSA Medicaid, FSSA Division of Strategic Technology, and the Operations Verification and Validation Vendor, First Data, to alert them when results have been posted and are available for review.
6. Resource allocations will be made on a monthly basis and planned out in order to ensure the right resources are available at the right times to meet regression testing schedules.

Anticipated Completion Date: May 31, 2018

FINDING 2017-026 – SPECIAL TESTS AND PROVISIONS – ADP RISK ANALYSIS AND SYSTEM SECURITY REVIEW

Contact Person Responsible for Corrective Action: Jared Linder

Contact Phone Number: 317-234-6998

Views of Responsible Official: We concur with this finding.

Description of Corrective Action Plan:

CoreMMIS did not have a security assessment conducted in 2017. A SOC 1 audit is currently underway, per the two-year audit cycle of the contract. Additionally, FSSA is presently negotiating a third-party assessment via DXC Technology. Beyond that, DXC has a global healthcare security scan process using the tool Coverity, Indiana chose to perform an additional level of security scan using another tool called Veracode. DXC performed analysis of the known security findings to determine any overlaps of findings between Coverity and Veracode and/or new findings. Currently there are fifteen (15) open security findings the team is working through. Upon completion of these findings DXC will use a dynamic Veracode scan on code when a Test build is performed whenever there is a change that has been checked into Test. As part of the deployment process, the code base will be sent to Veracode to be scanned. Findings will be evaluated and follow the normal defect process found in the Master Test Plan (MTP). As code progresses through the test environments, it will follow the various testing practices. Previously, the security testing was not consistently applied and validated, but now it is enhanced as part of the testing process and security testing is consistently applied and validated. During the system integration testing, security test cases are added when applicable to the change request. Additionally, during the regression testing, there will be a bed of test cases that will be exercised to verify that all portal screens are reacting per design. Following are the MTP and recent Coverity and Veracode scans of the Indiana base code, and resulting open security defects. Acunetix is another product the central security remediation team is using. This scan is planned for Indiana.

Anticipated Completion Date: June 30, 2018

FINDING 2017-027 – SPECIAL TESTS AND PROVISIONS – PROVIDER HEALTH AND SAFETY STANDARDS

Contact Person Responsible for Corrective Action: Jeffrey Chapman

Contact Phone Number: 317-232-4348

Views of Responsible Official: We concur with this finding.

Description of Corrective Action Plan: OMPP will develop a process that ensures the certification and transmittal log is reviewed timely. This process will include redundancy so there is no gap due to employee absence or competing priorities.

Anticipated Completion Date: June 30, 2018